Government of India.

REVENUE
DEPARTMENT
BENGAL.

CIVIL ACCOUNT CODE.

VOLUME I.

Issued by authority of the Comptroller General.

FOURTH EDITION.

Corrected to 30th June 1886.

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REVENUE DEPARTMENT BENGAL

No. 889.

CIVIL ACCOUNT CODE, 4TH EDITION.

VOLUME I.

COMPTROLLER GENERAL'S OFFICE, CALCUTTA;
The 2nd August 1886.

SIR,

In forwarding you the first Volume of the 4th Edition of the Civil Account Code, I beg to draw attention to the principal alterations and additions which have been introduced in passing it through the press.

2. The corrections in Chapter 25 have been made in consultation with the Military Account Department.

E. GAY,
Offg. Comptroller and Auditor General.

Heading of Chapter.	Number of Chapter.	Rule.	Note.	Page.	Alteration or addition made.
General Principles .	1	2	1	1	A cash-chest of another department lodged in a treasury should be registered; keys not to be kept. Money arriving late in the day how to be dealt with.
Ditto .	1	3	1	1	Printed memoranda (chalans) for paying in money to be presented in duplicate.
Ditto .	1	6 & 7	with notes.	2	These rules appeared as Rules 1 and 2 of Chapter 10 of the 3rd edition.
Ditto .	1	9	1 & 2	3	Revised notes stating clearly in what cases receipts should be stamped and in what cases not.
Ditto .	1	10	g	4	*Vide* note under Rule 19, Chapter 31 of the last edition.
Ditto .	1	11 and 12	with notes.	4	*Vide* Rules 7 and 8 of Chapter 12 of the last edition.
Salaries and Allowances .	2	2	...	6	*Vide* Rule 12, Chapter 31 of the last edition.
Ditto .	2	8—17	...	8	Rules for deducting income tax from salaries and pensions.
Gazetted Officers' Bills .	3	4	...	10	The rule has been made more complete.
Establishment . .	4	3 (*a*)	1	12	Rule 3 (*a*) does not apply to certain employés of the Northern India Salt Department.
Ditto . .	4	11	...	15	A new rule based on a direction in the Civil Pension Code.
Ditto . .	4	21	...	16	Reference made to the Travelling Allowance Code for exceptions to the rule.
Contingent Charges .	5	1	...	17	This rule has been revised, as the sanction to the scale of expenditure is not communicated to the Treasury Officer.

Heading of Chapter.	Number of Chapter.	Rule.	Note.	Page.	Alteration or addition made.
Contingent Charges .	5	4	...	18	The annual acknowledgment of permanent advance will henceforth be due on the 15th, instead of the 1st, of April.
Ditto .	5	22	1, 4 and 6	23	Attention is drawn to the alterations in the heading, body, and notes of this rule.
Ditto .	5	25 (*a*)	...	24	Temporary field establishments of surveys may be treated as contingent charges.
Ditto .	5	25 (*k*)	2	25	Warm clothing may be supplied to watchmen, &c., under orders of the local Government.
Ditto .	5	25 (*o*)	...	25	Local purchase of stationery articles not admissible.
Ditto .	5	26 and 27	...	26	These rules are about the system of contract contingent charges and describe the plan obtaining in Bengal.
Miscellaneous Charges .	6	6	...	29	*Vide* Rule 3, Chapter 44 of the last edition.
Advances . . .	7	4	1	31	*Vide* note under Rule 8, Chapter 70 of the last edition.
Ditto . . .	7	12	...	35	An advance for house-building should not be larger than six months' salary and is repayable within two years.
Ditto . . .	7	13 (*i*)	...	36	Advances may be made to Receivers of Wrecks under Sections 77 and 78 of Act VII of 1880.
Bills and Remittances .	8	1	1	37	Telegraphic order may be issued on payment of cost of telegram.
Ditto .	8	5(*b*)	...	39	Transfer receipts may be issued to Collectors in certain specified cases.
Ditto .	8	5	...	40 and 41	Clauses (*w*) to (*bb*) have been put in mainly with reference to instructions in other Chapters of the Code.
Ditto .	8	...	...	42, &c.	Alterations have been made in Rules 8 (*b*), 9 (*b*), 10 and 17 (old Rule 9) at the request of the Military Department.
Ditto .	8	2 and 3	...	38	Transferred from Chapter 18 of the last edition.
Budget . . .	9	3	...	47	The rules for the preparation of budget estimates have in certain respects been made more clear.
Interest on Government Paper.	11	6	2	56	Government securities may be made payable to the holders of certain public offices, *vide Gazette of India* of 27th March 1886.
Ditto ditto	11	20	...	60	The fee for renewal of a promissory note has been correctly stated.
Stock Certificates . .	12	1	...	65	The advantages of stock certificates have been explained.
Ditto . .	12	9—12	...	68	Interest on stock certificates will be paid on warrants issued by the Public Debt Office and the issue of these will be advised to the Treasury Officer.
Deposits . . .	14	...	...	83	This chapter has been transferred from Part II to Part I, with the exception of a few rules which concern Treasury Officers only and have been retained in Part II.

Heading of Chapter.	Number of Chapter.	Rule.	Note.	Page.	Alteration or addition made.
General Procedure of Treasuries.	17	...	...	99	The rules in this chapter have been partly re-arranged.
Ditto ditto	17	8	...	100	A rule about the sale proceeds of stamps, &c., has been inserted.
Ditto ditto	17	12	5	102	The procedure at district treasuries is applicable to sub-treasuries in certain respects.
Ditto ditto	17	27	...	107	Rules transferred from Chapter 31 of the last edition.
Ditto ditto	17	36 & 37	...	112	
Pension Payments . .	18	2	...	113	A third register for pensioners of other Governments.
Deposits . . .	19	...	...	116	This chapter should be read in conjunction with Chapter 14 in Part I.
Ditto . . .	19	18	...	118	In the Madras Presidency, charges on account of estates under Government management are audited by the Revenue Board, to whom the paid cheques should be sent.
Bills	20	1	...	119	The definitions and general explanations have partly been transferred to Chapter 8 in Part I.
State Railway Provident Institutions	21	...	...	128	This chapter has been revised in consequence of the abolition of District Savings Banks.
Military Department .	25	1 & 2	...	170	A single receipt for money paid into the Civil Treasury is sufficient, and the duplicate may be discontinued. The debit in the Military Department's Exchange Account need not be supported by vouchers.
Ditto .	25	10	...	172	This rule is a revised edition of the old Rules 26 and 27.
Ditto .	25	11	...	172	A new rule.
Ditto .	25	13 & 14	...	173	These rules are in substitution of Rule 11 of the last edition. The amendment is owing to officers commanding Batteries of Royal Artillery and Native Troops being authorized to draw cheques on Civil Treasuries. The old Rule 12 has been struck out.
Ditto .	25	25	1	176	New rules stating the procedure now in force.
Ditto .	25	26	...	176	
Telegraph Department .	27	1 N. 6	...	182	The 6th clause commencing "In case of emergency," is new.
Ditto .	27	2	...	184	The last sentence of this rule is new. The old Rule 2 has been struck out.
Ditto .	27	4	...	184	Second sentence. "The stamps returned will be shown in the monthly account sent to the Superintendent of Stamps." This direction is new.
Coin	28	18	...	189	This rule has been made more clear.
Miscellaneous . .	32	...	...	220	The subjects treated of in this chapter, being mostly independent of each other, have been arranged alphabetically; but the several Service and other Funds have been kept together. The rules regarding "Basses and Minicoy Light dues" and "Emigrants' remittances" and the notes under "Service Funds" have been revised.
Appendices . . .	...	...	...	...	The Appendices C to K of the last edition have been left out.

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PART I.

[NOTE.—Part II of Volume I refers to the procedure in Treasuries and Volume II to that in the Offices of Accountants General. They are not supplied to Government Officers generally.]

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CIVIL ACCOUNT CODE.

VOLUME I.

PART I.

Chapter 1.—General Principles.

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Receipt of Money.

1. All transactions, to which any officer of Government in his official capacity is a party, must, without any reservation, be brought to account, and all the money received be lodged in full in the Government treasury, to be credited to the appropriate account and make part of the general treasury balance. In the case of the Postal Department this rule is relaxed in order to afford facilities to the money order business; and another exception has been made in the case of Government servants appointed Notaries Public under Act 26 of 1881, who are allowed to defray all legal expenses incurred by them in the discharge of their duties as such Notaries Public, out of the fees received by them, the balance only being credited to Government. They will note in the credit slip the full amount of the fees received and, *per contra*, the expenses disbursed therefrom.

2. No department may require that funds pertaining to it be kept apart from the general treasury balance, or be received for safe custody and kept out of account, or be received at all except under ordinary rules.

1. If, for special reasons, Government direct the cash chest of another department to be lodged in the treasury for safe custody, the fact should be reported for the information of the Accountant General, and a register kept in the Treasury, in which the receipt and return of the chests should be duly acknowledged; the key or keys of the chest must not be kept by the treasury. In case also of money arriving from a distance too late in the day for examination, it may be kept in sealed bags in the vault but only until the following day, the fact being recorded in the Register mentioned above.

3. Any person paying money into a Government treasury will present with it a memorandum which will show distinctly the nature of the payment and the person or officer on whose account it is made, and will thus contain all the information necessary for the preparation of the receipt to be given in exchange. Receipts for sums less than R500 do not require the signature of the Treasury Officer but only of the Accountant and Treasurer.

1. When printed forms are supplied by the treasury, they may, with advantage, be bilingual, and should be presented in duplicate; one copy will be returned to the tenderer duly signed as a receipt, and the other retained in the treasury for record.

Check of Receipts.

4. It is not ordinarily the duty of the Account Department to see that the dues of Government are regularly paid into the treasury. In the case of departmental revenue (*e.g.*, Land Revenue, Excise, Stamps, Jail Receipts, Registration Receipts, &c.), this duty rests with the departmental controlling officers, who receive from their subordinates accounts and returns claiming credit for so much paid into the treasury, and to whom the Accountant General sends, for comparison with these, extracts from his accounts showing the amounts brought to credit in them.

1. It is essential that the departmental controlling officer's account should not be compiled from returns prepared by the treasury.

5. If any wrong credits are thus brought to the notice of the controlling officer, he should at once inform the Accountant General with a view to the correction of the accounts. If any credits are claimed, but not found in the accounts, it is usually more convenient to make enquiries first of the departmental officer.

6. In the case of fines, however, the duty of checking the receipts is laid upon the Accountant General, to whom a monthly return of all fines realised, and of all remittances of fines to the treasury, should be transmitted by every court having the power to fine.

1. Fines which, under competent authority, are credited to a municipal or other local fund will be excluded from this return.

7. In order to secure that returns are received from *every* court having such power, it will be convenient to arrange for their collection by the head of every department in the district (the Collector, the Judge, and the Magistrate), and their transmission by that officer. If it be more convenient for him to embody all in his own return, there is no objection to his doing so, but the collective return must be based on the records or accounts of the courts, and not on those of the treasury, though it should be compared with the treasury figures before being despatched. The best means of ensuring this comparison will probably be for the court to despatch its return through the Treasury Officer, who will certify to the agreement with his books, or will have the return corrected by the court before he transmits it.

1. If precautions are taken against double refunds of fines, or refunds of fines not actually paid into the treasury, a simple memorandum of the collections of each court, and of its remittances to the treasury for check with the treasury credit, would suffice; in the absence of such precautions, a detailed list of the fines collected and paid into the treasury must be transmitted in order to facilitate check in case refunds are claimed. The form of the return will be settled by the Accountant General.

2. If the several courts submit to any controlling officer returns of the fines imposed, the returns of the realisations may with advantage be despatched to the Accountant General under flying seal through the said controlling officer; but, if this course be found to cause delay, the Accountant General should instead send to the controlling officer a memorandum of the monthly credits which appear in the treasury account.

Payment of Money at a Treasury.

8. A Treasury Officer has no general authority to deal with demands presented at the treasury; his authority to make payments being strictly limited to the rules in the Account Code. If a demand of any kind is presented at a treasury, which is not provided for by the rules in the Code, or is not covered by a special order received from the Account Office, the duty of the Treasury Officer is to decline payment, for want of authority. A Treasury Officer has no authority to act under an order of Government sanctioning a payment,

unless it is an express order *to him* to make the payment; but all such special orders should, in the absence of urgency, be sent through the Accountant General.

9. Any person having a claim against Government will present his voucher duly receipted, and, if necessary, bearing a stamp.

1. Stamped receipts are necessary for all sums exceeding R20, save those given by, or on behalf of, Government; but the receipt on a cheque sufficiently stamped is exempt. The following documents are also exempt— but see also the lists of exemptions in Schedule 2 of Stamp act

Receipts for interest on Government securities.
" for withdrawals from Government Savings Banks.
" on Postal Money Orders.
" granted by a Railway Company for freight and fares.
Cheques drawn by Government Officers on Government account; for example, Public Works or Commissariat cheques.
Remittance Transfer Receipts and Supply Bills.

2. Stamped receipts are necessary in the following cases:—

Cheques or receipts drawn by a Railway Company including a Company to which a State Railway has been leased, or by a Municipality.
Cheques or receipts signed by a Government Officer as Chairman of a Municipality.
" " drawn on account Cantonment and other Excluded Local Funds.
" " " Incorporated Local Funds and District or Local Boards established under the scheme of Local Self-Government.
Receipts for advances taken by Government Officers.
Receipt for amount of an emigrant's money order.
" a refund or repayment of a deposit.
Receipts on Acquittance Rolls of establishments.

10. The rules regarding the preparation and form of vouchers are contained in the following chapters, namely:—

2.—Salary and Allowances generally.	6.—Miscellaneous charges.
3.—Gazetted Officers' Bills.	7.—Advances.
4.—Establishment.	14.—Deposits.
5.—Contingent charges.	

The following general instructions should also be observed:—

a.—The amount of each voucher should be entered in words as well as figures, and care must be taken not to leave space for fraudulent alterations before or after either entry. The form for stating an amount in words should be "Rupees only" or "Rupees annas, &c.," the written amount filling the *whole* space between "Rupees," and "only" or "annas."

b.—All corrections and alterations in vouchers should be attested by the initials of the person signing the receipt; any in the orders of payment must be attested in the same way by the Treasury Officer. No document bearing an erasure can be accepted.

c.—Charges against two major heads should not be included in one voucher, but the Treasury Officer will not take exception to a voucher on this ground unless the items require different action from him, such as entry in different registers. This order does not apply to the allowances of an officer, or of an establishment, as in such cases the whole of his allowances, even if belonging to two or more major heads of account, should be drawn on a single bill.

d.—No payment may, in any circumstances, be made on a voucher or order signed by a clerk instead of the head of an office, although in the absence of the latter the clerk be in the habit of signing letters *for* him. Nor may any moneys be paid on a voucher or order signed with a stamp.

e.—Bills requiring *previous* countersignature should be returned unpaid if presented without such countersignature.

f.—No Government Officer may issue duplicates or copies of receipts granted for money received, or duplicates or copies of bills or other documents for the payment of money which has already been paid, on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum, on a certain account, was received from or paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost, and does

not apply to cases in which, by existing rules, duplicates are prepared and tendered with the originals. In the case of a bill passed for payment at a treasury but lost before being cashed, or in the case of a deposit repayment voucher lost before payment, the officer who drew the original bill or voucher should ascertain from the treasury that payment has not been made on the original, before he issues a duplicate, which should also bear distinctly on its face, the word "duplicate" written in red ink, and no payment should be made by a treasury without previous reference to the Accountant General.

g.—On purely vernacular vouchers a brief abstract should be endorsed in English stating the amount, the name of the payee, and the nature of the payment, and when the signature is given by a mark or seal, it should be attested by some known person.

11. The bill or other voucher presented as a claim for money will be received by the accountant, and then laid before the Treasury Officer, who, if the claim be admissible, the authority good, signature true and in order, and receipt a legal quittance, will sign the order for payment at *foot* of the voucher. Care should be taken that all bills and vouchers passed for payment are paid on the same day.

1. A Treasury Officer must not honour a claim which on the face of it is disputable; he will request the claimant to refer the question to the Accountant General.

2. Nor may he undertake correspondence for an officer making a claim to any special allowance, but will request him to address the Accountant General either direct or through his own official superior.

3. The Treasury Officer should take special care to see that receipt stamps are so defaced that they cannot be used again, and offer no temptation to the abstraction of vouchers for the sake of the stamps upon them. Several cases of the loss of vouchers have occurred owing to the neglect of this precaution.

12. It must be remembered that the Treasury Officer has to satisfy not only himself, but also the Account Department, that the claim is valid; and has further to prove that the payee has actually received the sum charged. Careful attention must therefore be given to the rules regarding the completion of vouchers referred to in rule 10 of this chapter. The Treasury Officer must have sufficient information as to the nature of every payment he is making, and is without excuse if he accepts a voucher which does not formally record that information.

art 61(4) ASA

1. The Treasury Officer, before paying any bill of a covenanted Civilian, [illegible] deductions prescribed by ~~section 26 of the Civil Pension Code~~ have been made. Code"

2. Treasury Officers, when cashing bills for Survey Officers and others at a distance [illegible] the treasury, should furnish a note explaining the amount of cash and transfer re[illegible] any) issued, and any deductions or alterations that may be made in the bill present[illegible] note should be in bi-lingual form, as it is important that the guard or messenger who receives the money should ascertain that the amount stated agrees with the actual cash or drafts delivered to him; and, when that person is unable to read, the Treasury Officer should himself explain to him the amount entered on the note.

The following form is recommended :—

Bill presented for salary, &c.		000
" " " contingencies		000
" " " sundries		000
TOTAL		000
Paid in cash	000	
" " drafts	000	
		000
* Deductions (if any)		[illegible]

* [Explanation.]

Signature of Messenger _____

_____
Treasury Officer.

Instructions to Peripatetic Officers.

13. In most cases, and in the absence of special provision, payments can be taken only at the treasury of the district in which the claim arises; but an officer whose duty requires him to travel about on inspection should ordinarily take with him a last pay certificate, which will enable him to draw his pay from the nearest treasury. Should he pass from one Accountant General's jurisdiction to another's, the last pay certificate should be countersigned by both; rule 6 (*c*) of chapter 8 explains how he can remit any surplus to the head-quarters of *his own* presidency. In such a case, of course, no *advance* is made, and no recovery or adjustment becomes necessary.

1. When part of his establishment moves with an inspecting officer, the head of the Office may grant a last pay certificate for that portion in order to enable him to draw pay for it from another treasury. The officer may, at the time of cashing the bill, obtain transfer receipts on the head-quarters station in part payment of the salaries. See also chapter 5, rule 17.

14. A Bishop on visitation is allowed to draw the visitation allowances of himself and suite, as well as such advances as he may require, from any treasury within his diocese, his pay bill being presented at the presidency; a similar indulgence is extended to Archdeacons.

~~15. The monthly visitation allowances are as follow:—~~

~~Bishops of Calcutta, Madras, and Bombay~~	. .	~~R1,000 each.~~
~~Archdeacons of Calcutta, Madras, and Bombay~~	. .	~~250~~ ,,
~~Domestic Chaplain to the Bishop of Calcutta~~	. .	~~250~~ ,,
~~Ditto ditto ditto Madras~~	. .	~~200~~ ,,
~~Ditto ditto ditto Bombay~~	. .	~~200~~ ,,

16. Receipts should be taken in duplicate, the original being forwarded immediately to the Accountant General who usually audits the officer's allowances, and the duplicate retained to support the debit in the list of payments.

1. The treasury from which such an advance is drawn may be either under the administration to which the officer's pay is usually debited, or under another: in the latter case, the advance will at once be debited to the province which usually makes the payment; in the former, it will be taken against Advances Recoverable, and (if necessary) warning may be sent to the Treasury Officer who generally issues pay.

2. The above rule applies to the pay of the Inspector-General of Forests when on tour. His receipts should be sent to the Accountant General, Bengal.

Check of Charges.

17. Every charge comes up for audit or disposal by the Accountant General, who, if the charge is irregular or is in excess, proceeds to remove the irregularity or recover the excess through the Treasury Officer, usually, however, issuing a warning slip to the officer concerned; and, if anything more is due (unless the amount be insignificant), informs the officer accordingly, leaving him to prefer the additional claim or not as he thinks proper.

Cheques drawn on Treasuries.

18. Cheque forms intended for the use of officers, who are authorised to draw on treasuries by cheques, should be bound in books with counterfoils. Each book should bear a number which should be repeated upon each cheque contained in it, together with a consecutive number of the cheque form, and the drawing officer should notify to the treasury upon which he draws, the number of the cheque-book which he from time to time brings into use. Outside the book there should be an order to keep it under lock and key in the personal custody of the drawing officer, who, when relieved, should take a receipt for the correct number of cheques made over to the relieving officer, a specimen of whose signature should be forwarded to the treasury concerned.

Chapter 2.—Salaries and Allowances: General Rules.

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Responsibility.

1. The responsibility of drawers and payers of bills is thus stated in the Resolution introducing the present system of account (2189, dated 20th April 1865, paragraph 34)—

The privilege of drawing pay abstracts or bills for salary, allowances, or contingent expenses, will be restricted to responsible officers, and the drawer of the bill will be held answerable for any overcharge. The responsibility of the countersigning officer will be that which attaches to all controlling officers, and which brings them under a liability to make good any loss arising from their culpable negligence. The Treasury Officer who makes payments without pre-audit will be responsible for checking any palpable errors, and (in the case of change of office, or of rate of salary of gazetted officers) for passing the new rate with reference to the orders directing the change. In short, the responsibility for an overcharge will rest primarily with the drawer of the bill, and (failing recovery from him) the overcharge will be recovered from the Treasury Officer or the countersigning officer, only in the event of culpable negligence in either of them.

2. When the Accountant General objects to a payment or an allowance as unauthorized, the Treasury Officer is bound not only to recover the amount disallowed without listening to any objection or protest, but to refuse to pay it in future till the objection is withdrawn; that no warning slip has been received by the officer retrenched, or that, being received, it has been answered, are facts with which the Treasury Officer has no concern. The Accountant General is responsible for seeing that Treasury Officers carry out his instructions. The Financial Department has ruled that his "objection must prevail absolutely and immediately, even to the recovery of erroneous payments, over every authority under that of the local Government; and, if the local Government overrules an objection by the Accountant General even temporarily, reference should be made to the Government of India."

1. If an officer from whom a recovery is ordered, has meantime been transferred to another district, the Treasury Officer should, without delay, pass on the order of recovery to the other treasury.

2. A Treasury Officer must not, when a retrenchment is ordered, enter into any correspondence with either Accountant General or the officer placed under retrenchment; it is his duty simply and promptly to carry out the orders he has received, and to leave the person aggrieved to his remedy in ordinary course.

3. Recoveries are not ordinarily made at a rate exceeding one-third of salary, unless the officer affected has, in receiving or taking the excess, acted contrary to orders or without due justification.

Due Date.

3. Salary bills may be signed at any time on the last day of the month by the labour of which they are earned, and are due for payment next day; no part may be paid before, except in the case of an officer going out of India on leave (not privilege leave), or being transferred from one province to another, or a gazetted officer finally quitting the service of Government. Nor should salaries be paid for broken periods, even in the case of transfer to another district, as the entire salary for the month of transfer should be drawn in the new district.

1. In the case, however, of officers transferred from the Civil to the Military or Public Works Department, &c., the salary due up to the date on which they leave the Civil Department may be paid to them before the end of the month.

2. The last payment of salary should not be made to a gazetted officer finally quitting the service of Government, until the Treasury Officer has satisfied himself, by reference both to the Accountant General and to his own records, that there are no demands outstanding against him.

3. In the case of a non-gazetted officer, the payment may be made, without reference to the Accountant General, on the responsibility of his superior officer.

4. In the case of officers and establishments who come under the Simla Allowance Rules, salary bills drawn at Simla for payment at Calcutta or *vice versâ*, may be signed three days before the end of the month, though they will not be due for payment before the first day of the next month.

Death of Payee.

4. Salary or pension can be drawn for the day of a man's death; the hour at which death takes place has no effect on the claim.

1. The notes under the last rule, regarding last payments of salary, apply here also.

2. The salary due to a deceased officer should be paid to his heirs to the extent of R200 in each case, after such enquiry into the rights and title of the claimants as the Collector or other officer responsible for the payment may deem sufficient. Any excess over that amount should be paid only to the person duly authorised to receive assets belonging to the estate of the deceased.

3. The death of every person employed under Government, being a European, and not belonging to one of the covenanted services, must be immediately reported by the head of his office to the Government under which he was srrving, which will announce the circumstance to the Secretary of State. The death of European pensioners should similarly be reported, but by the account office.

4. The following particulars should be given: name and probable age of deceased; date and place of death; occupation at the time of death; native village and county of the deceased, if known; particulars of family, as far as known; if any relative in the country; if any property left, in whose custody; remarks.

Beyond Jurisdiction.

5. An officer may draw pay and allowances for any period that he may spend on duty beyond the limits of his jurisdiction, with the sanction of the Government which he serves, or, if he be a subordinate officer, with the sanction of his immediate departmental superior. ~~When, however, extra expenditure chargeable to Imperial Revenues is involved, the confirmation of the Government of India is necessary.~~

1. No special order is necessary to enable an officer to draw travelling allowance when on duty beyond the limits of the circle of his duty, provided he leaves his jurisdiction under proper authority.

Additions to Salary.

6. No addition to salary may be sanctioned for duties performed for Municipalities, or Funds administered under a local Government, including Port Trust Funds and Wards Estates, since all such funds are entitled to the gratuitous advice and services of officers of the Public Works Department, and of all Government Medical, Sanitary, and Education Officers, when these can be given without detriment to the public service. This order is not intended, however, to affect any Government Officer who, as a Director of a Railway Company, or as a Member of a Town Council or Port Trust, is under any special or local law entitled to receive fees or other remuneration for attendance at meetings for the transaction of business.

1. Unless, in any particular case, it be otherwise distinctly provided, the whole time of a public officer must be held to be paid for by the State, and he may be employed in any

manner required by proper authority, within his own branch of duty, without claim for additional remuneration, whether the services rendered are such as might ordinarily be paid for from the imperial or provincial revenues, or any local fund.

2. A local Government may sanction an increase to the pay of an officer for the performance of any special duty outside the duties of his regular appointment, from Local, Municipal, or other Funds administered by it, whether such pay be a Provincial or an Imperial charge, provided that the total emoluments of the officer after the increase do not exceed R250 a month.

3. A local Government may also sanction a grant to any officer from provincial revenues as a bonus or honorarium, for work done out of office hours and beyond the regular duties of his office, payment for which is a proper charge against those revenues.

4. A similar grant, under like conditions, may be made by a local Government from imperial funds within a limit of R200 in each case, and on the understanding that no excess over the budget grant for the head of service concerned is caused thereby.

5. Remuneration shall not be given under these rules for superintending examinations rendered compulsory on persons belonging to the public service, but may be granted in the case of examinations of candidates for admission to the service, or where it has been especially authorised heretofore, or when the fees received from the persons examined meet the whole charge. In such cases the provisions as to total emoluments specified in note 3 [illegible]

6. ~~Excepting in the case of the examinations referred to in note 5, these rules shall not be applicable to any officer whose pay or pension exceeds R400 monthly.~~

6. In other cases not provided for by existing special orders, the sanction of the Government of India should be obtained to the grant of remuneration in addition to the fixed pay of any public officer.

~~7. The local Government has no power to sanction payment to an officer after the [illegible] of any sanction which may have been accorded by the Government of India.~~

Fund Deductions.

7. The duty of noting the proper deductions to be made from pay bills on account of funds devolves on the drawers of the bills, but no discretion is allowed in carrying out an order received from the Accountant General, or a Fund Examiner, to make any particular deduction.

1. The Treasury Officer must, however, check the deductions in the case of the Annuity Fund and the Indian Civil Service Family Pension Regulations.

Income Tax Deductions.

8. Act II of 1886 applies to all salaries, annuities, pensions ~~and~~ gratuities, bonus falling due on and after the 1st April 1886, and consequently includes the salaries, &c., for March 1886.

9. Salary includes allowances, fees, commission, and perquisites or profits received, in lieu of or in addition to a fixed salary, in respect of an office or employment of profit. It does not include the following:—

1. Travelling allowance.
2. Tentage "
3. Horse "
4. Sumptuary "
5. Any allowance granted to meet specific expenditure, such as house-rent, compensation for dearness of provision.
6. Scholarships, if granted to meet the cost of education.

NOTE.—Local allowances are, as a rule, subject to the tax.

10. The tax is leviable upon the gross salary, &c., subject, however, to a deduction not exceeding one-sixth for premium on an insurance policy and for subscriptions to a fund providing for wife and children only. In a few cases the amount of payment to an Assurance Company may exceed one-sixth of the payment from which it is deducted; it will then be necessary to refer to the previous payment, to ensure that, on the whole, the proportion is not in excess. But such deduction shall not be taken into account for deter-

mining whether the income is liable to the tax, or for determining the rate at which the tax shall be levied.

1. If the life insurance premium is payable in sterling, the amount to be deducted from the gross salary., &c., shall be the actual cost of remittance as stated by the assessee.

2. The amount of premium paid to a Life Insurance Company should be deducted in one sum from the salary bill to which the receipt for the premium is attached, before the calculation for Income Tax is made.

11. The tax is also leviable upon interest falling due on Government securities, excluding Stock notes, on or after the 1st April 1886.

12. If the salary, annuity, or pension, ~~or gratuity~~, amounts to R$\frac{2,000}{12}$ or R166-10-8 per mensem, the amount recoverable is five pies in the rupee, and if less than the above but not less than R$\frac{500}{12}$ or R41-10-8 per mensem, the rate is four pies in the rupee. The amount due on a fraction of a rupee should be neglected. Thus the tax to be realized on a monthly salary of R166-10-8 is R4-5-2 only.

13. If the salary drawn in any month is less than R41-10-8, deduction need not be made on account of the tax on the ground that the salary of other months has been or will be such as to bring the salary of the year up to R500. The tax on salary should be deducted with reference to the salary of each month separately.

14. The head of an office when paying a salary or gratuity should not question the recipient as to his other income. He should deduct the tax solely with reference to the month's salary or the total yearly gratuity paid during the year as the case may be unless the Collector brings to his notice that the recipient has other income.

15. In the case of interest on Government securities, the rate is five pies in the rupee, unless the holder produces a certificate from the Collector that his annual income from all sources is less than R500, or that the interest is employed solely for religious or public charitable purposes, when no deduction should be made, or unless he produces a certificate that his income from all sources is less than R2,000, in which case the rate is four pies.

16. When any exemption is claimed on account of premium on an insurance policy, the receipt of the Company or other proof of payment must be produced together with a copy thereof. The original should be returned to the claimant after it has been compared with the copy, and a note endorsed upon it that it has been produced and allowed for, and the copy must be attached to the bill sent in support of the debit in the list of payments. And when any exemption is allowed, or a lower rate is levied on interest on Government securities, the Treasury Officer should record on the payee's receipt that the prescribed certificate has been produced, and note the fact in the column of remarks in the register of enfaced notes.

17. Amounts deducted from bills, &c., are not to be credited in the cash book, as the net amounts will be charged, but the deductions must be clearly recorded on the vouchers on which payment is made.

Chapter 3.—Gazetted Officers' Bills.

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Form of Salary Bill.

1. For the fixed allowances of a gazetted officer the adoption of bills in a form similar to Form 1 is recommended, in which the whole of the fixed allowances claimable by an officer in respect of the same appointment are set forth. An officer who draws an additional allowance for a separate office need not present a separate bill for it, unless it is chargeable to a Local Fund.

2. In some provinces, munsifs, tahsildars, and similar officers are not ranked as gazetted officers; but as their pay varies according to grade, it is usually more convenient that it should be drawn separately, in the form provided for gazetted officers, than that it should be included in the pay-bill of their office establishment.

3. Salaries may be paid only upon the personal claim of the officer concerned, and to his personal receipt, and not otherwise, except under the special authority in each case of the Government of India or the Comptroller General.

4. An officer drawing salary for the first time at any treasury should present with his salary bill a last pay certificate from the treasury where he last drew pay, and in the case of a newly-appointed uncovenanted officer drawing his pay for the first time, a health certificate should be attached to the bill, and an order from the Accountant General; but if the appointment is temporary the certificate need not be furnished until he is confirmed.

Alterations of Pay.

5. No officer may draw an increased or a changed rate of salary, unless the bill on which he draws it is either pre-audited by the provincial Accountant General, or is accompanied by a letter of the Accountant General authorising the amount to be drawn. These letters will be issued from the account office as soon as possible; but as delays may occur if the change is made near the end of a month, or if it takes effect from a date which cannot yet be ascertained, and cannot be fixed by a certificate of transfer of charge appended to the bill, officers should either draw their bills for no more than old rates, or send their bills for pre-audit to the Accountant General, if they do not first receive his letter of authority.

6. In the absence of special orders to the contrary, a personal allowance shall be diminished by the amount of any increase of salary, and shall cease altogether when the salary is increased by an amount equal to the personal allowance.

Contract Officers.

7. No pay shall be passed to any officer on a contract of service made in England until the contract shall have been examined and registered by the Accountant General, who will bring to the notice of the Local Government any case in which pay is stated in sterling, or any condition appears for remittance at other than the fixed rate of exchange for the year.

Transfer of Office.

8. Every transfer of charge of any gazetted office should be reported by post of the same day to the Accountant General; and, in the case of an officer having *independent* charge of a public treasury, statements of the cash balance and of the stamp and opium stores and stock notes will be prepared, signed by the officer taking charge, and forwarded to the Accountant General at the same time.

1. "Having *independent* charge." This rule, therefore, only applies to changes of district officers, not to transfers of executive charge of the treasury between their subordinates; in the latter case, however, the fact of transfer should simply be advised to the Accountant General.

9. When an officer, whether gazetted or non-gazetted, who usually draws or countersigns bills payable at the treasury, makes over charge of his office to another, the relieving officer should send a fac-simile of his signature to the Treasury Officer, in order that the latter may satisfy himself as to the validity of the bills presented by him.

Pay to Officers in England.

10. If pay be due in India to an officer absent in England, he must make his own arrangements to receive it in India.

Travelling Allowance Bill.

11. The form of bill for travelling allowance of a gazetted officer depends upon the rules under which it is due. For the case of mileage, halting allowance, or daily rate, Form 2 is recommended as setting forth in a convenient form the necessary details of information. When a circuitous route is taken, the reason for doing so should be stated on the bill. When an officer is entitled to draw actual expenses, they should, in the absence of orders to the contrary, be set forth in detail, and certified by the drawing officer to have been actually incurred.

Rewards to Military Officers.

12. Bills for rewards to Military Officers in civil employ, for proficiency in the oriental languages, require to be pre-audited by the Military Department before payment is made.

Chapter 4.—Establishment.

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Fixed Allowances.

Sections of Establishment.

1. For the purposes of this chapter, parts of an establishment under the same officer, which are charged under different major heads, are to be regarded as distinct establishments—*e.g.*, a District Officer's excise establishment is to be treated as distinct and separate from his land revenue one.

2. For the purposes of pay and audit, establishments are distributed into "sections." No fixed rules can be laid down as to what constitutes a section, but the sections should be fixed by the Accountant General after communication with the heads of offices or departments on the following principles :—

(*a*) The distribution should be uniform throughout the province for the same kinds of establishments.

(*b*) Ordinarily, an office or establishment containing not more than ten or twelve clerks will form a single section; larger ones will form two or more.

(*c*) The distribution in the latter case should follow the actual working arrangements of the office; *e.g.*, a District Officer's establishment might be distributed in the following sections: English Office, Vernacular Office, Treasury, Nazir, Record, Sub-Collector's establishment, Tehsil A, Tehsil B, &c.

(*d*) In large offices, where the clerks are arranged by classes and grades, each grade may, if necessary, form a separate section.

(*e*) Petty and numerous establishments are often best distributed according to the taluqs or sub-divisions of a district; *e.g.*, village schoolmasters would be so distributed, while of the higher classes of schools each school would form a separate section.

(*f*) Clerks (or schoolmasters, native doctors, &c.) should not, except in small establishments, be lumped up with chuprassees or servants; but servants should, when their number is not very small, form a separate section or sections.

(*g*) The pay abstracts of the district police are regulated by departmental rules, and, are stated, so far as regards the lower grades, in detail of grades.

Annual Returns.

3. At the time of preparation of the pay bill for March in each year, a detailed statement in duplicate, of the permanent establishment (including Incorporated Local Fund establishments) existing on 1st April, will be prepared in Form 3 and transmitted to the Accountant General direct not later than 15th April. The return will show accurately the establishment as it exists on 1st April, and in preparing it, the following instructions should be carefully observed :—

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(*a*) The name, designation, and pay of every gazetted officer, clerk, or menial servant holding a permanent appointment, whether on duty or absent on leave, or deputation or under suspension, should be distinctly shown.

1. But this rule does not apply to members of the district police force whose pay does not exceed R20 per mensem; they should be shown in the annual statement in detail of grades only, special provision for the verification of their services being made in ~~section 150 of the Civil Pension Code.~~ The rule does not apply also to persons attached to the Northern India Salt Department whose pay does not exceed R10.

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2. The names of menial servants attached to Survey Parties, whose service is not longer than two years, may be omitted from the annual statement; but when the name of any such servant is for the first time introduced, the original date from which his service has been continuous should be mentioned.

(*b*) The date of birth, of appointment to present post, and of promotion to present pay of each person, as well as the number and date of the Government orders creating the post, should be clearly entered in the appropriate columns of the statement; the date of birth by Christian era should be given, and if the exact date is not known, the approximate date or year should be stated.

(*c*) The return should show accurately the sanctioned scale of permanent establishment, and so will include every post, whether filled up or not; and if a post be vacant, the word *vacant* should be set against it in the column of "*Name of Incumbent.*"

(*d*) The names of gazetted officers should be entered first, and beneath them those of the clerks and servants in order of sections of the establishment; there should be a separate total for each section.

(*e*) The columns of *minimum* and *maximum* pay of post should be filled up only when the pay is progressive, *i.e.*, rises from a minimum to a maximum by annual increments; and if any annual increment is given with effect from 1st April, it should be included in the return, and supported by the certificate (in Form No. 6) required by rule 10. A certificate need not in this case be sent with the April bill.

(*f*) The name of any person acting in an appointment, as well as the acting allowance paid to him, should be shown in the column "*Name of Incumbent,*" beneath the name of the absentee for whom he is officiating.

(*g*) If the acting incumbent holds his permanent appointment upon another establishment, the fact should be stated, and the entry should be supported by a certificate from the head of that other establishment.

(*h*) If any person on the establishment has attained the age of 55 years, the number and date of the orders of Government permitting his retention in the service should be quoted in a note at foot of the statement, and the period for which his retention has been authorised should also be mentioned. If no orders have been received, the number and date of the application for sanction to his retention should be noted.

(*i*) A detailed statement in Form 3A should be given at foot of the orignal return Form 3, showing new names of non-gazetted officers which are not found in the return of the previous year; and when these new names include those of persons who have entered Government service for the first time, a reference should be given to the bill with which their age and health certificates were furnished; and if they include the names of persons transferred from other Government appointments, those appointments should be specified, as well as the dates from which the transfers have effect. Columns are also provided in Form 3A for information required in regard to the names of non-gazetted officers which appeared in Form No. 3 of the previous year, but are now omitted; as also regarding non-gazetted officers who have been on leave other than privilege or casual, or under suspension, during the previous year. In the case of any who have been under suspension, a note is required stating whether it has been expressly declared that the period of suspension shall count as service qualifying for pension (~~Civil Pension Code, section 99-1~~). Art 459 C S Regulations

(*j*) A separate detailed statement should be prepared for each permanent establishment existing on 1st April, whether paid from general revenues or from local funds, and not more than one establishment should be exhibited on a single page. When the pay of any establishment or of any individual officer is met partly from general revenues and partly from local or other funds, the whole pay should be shown in one statement, and the portion payable from each source specified in a footnote.

When completed in accordance with the above instructions, the detailed statement should be carefully checked with the service books, as it will be the chief authority by which hereafter pension claims will be tested.

4. This return should be accompanied, first, by an abstract, which will link together the gross numbers shown in the budget estimate of each establishment and the nominal rolls in the book of establishment; and, secondly, by a nominal roll in triplicate, of European and East Indian employés who do not belong to a covenanted service, with the names and salaries of their appointments, and period of residence of each in India while in the service of Government, distinguishing Europeans from East Indians.

Forms for the detailed statement and its two accompaniments will be supplied by the Accountant General.

Alteration of Establishment.

5. When a change, temporary or permanent, is proposed in an office, a letter fully explaining the grounds of the proposition should be submitted departmentally to the local Government, along with a tabular statement in Form 4 showing clearly its financial effect. If the change would affect only a section of the establishment, the numbers and cost of the other sections may be shown in totals without detail, but full particulars must be given for all in which any alteration is recommended.

1. Where the pay of any post existing or proposed rises from a minimum to a maximum by periodical increments, the *average monthly* cost, not the actual or the commencing cost, must be given. This average cost, no doubt, varies under various circumstances, but under all it depends largely on the period of rise. Accordingly, if the pay rise by five equal increments from a minimum to a maximum, then the average monthly cost will be taken in the case of a gazetted officer at the minimum, *plus* two-thirds, and in the case of ministerial establishments at the minimum, *plus* three-fourths of the difference between the minimum and maximum; if the period of rise be twenty years, the average monthly cost may be taken at the exact mean; in other cases an intelligent estimate should be made.

2. The Government of India has directed (No. 955, dated 16th February 1878) that before passing orders on such proposition, the local Government should obtain from the Accountant General a verification of the figures in the column headed "Present scale."

Monthly Bill.

6. Pay bills will be prepared in Form 5 with full detail of names, and will show separately in the first money column the salary or leave allowance claimed for each person for the month, whether drawn or not, and in the second any amount not drawn and held over for subsequent payment. The fourth money column will be used to show the amount actually drawn for each person; and when salary is drawn for a portion of a month only, the rate at which it is drawn, and the number of days for which claimed, should be stated either against the name of the employé in the body of the bill, or in a note at foot of the page, the salaries of the persons included in each section will be marked off in it, and the total of each section will be entered in red ink.

1. The pay of all temporary establishments (other than hot-weather establishments) which are entertained under sanction should be billed for separately.

2. The names of policemen whose pay does not exceed R20 per month, and of other officers whose pay does not exceed R10 per month, may be omitted from the pay-bill, provided that a certificate in the following form is attached to the pay-bill: "Certified also that all $\frac{\text{policemen}}{\text{persons}}$ on pay not exceeding $\frac{\text{R20}}{\text{R10}}$, for whom pay has been drawn in this bill have actually been entertained during the month."

7. Fines imposed on non-gazetted officers for ordinary neglect of office duty are properly recovered by stoppages from pay, and consequent short drawal from the treasury.

8. The monthly bill will be supported either by a leave statement in form 4 or by a certificate ~~that no superior officer has been absent with or without leave~~ or ~~under suspension, or on deputation~~. ~~For the form of the leave statement and the alternative certificate, see Civil Leave Code, Appendix G~~. It may be found convenient to have the certificate printed on the last page of the bill.

1. For an officer absent on deputation, columns 1 to 8 and 11 to 13 of the leave statement will be filled in, and the word "deputation" entered in column 5 with a note in the column of remarks of the particular appointment held. If the absentee is appointed substantively *pro tempore* to his new office under ~~section 4 of the Acting Allowance Code~~ cut 110 C R, *sub. pro tem.* should be entered in column 5.

2. If an officer is suspended, columns 1 to 14 should be filled in, and the word "suspended" entered in column 5; while in the last statement in which a suspended officer's name appears

it should be noted in the column of remarks whether or not the period of suspension counts for pension. (~~See Pension Code, section 99~~ 1.) art 459 C R

3. The chain of appointments made consequent on each absence should be separated off by a line drawn across the leave statement after the name of the last acting officer.

9. When the name of any person appointed to superior service appears for the first time in an establishment bill, either reference must be given to a previous appointment held by him, or, if he did not hold one, a health certificate, as required by ~~Pension Code 100, 2,~~ must accompany the bill. art 60 61 C R

10. Also to the first bill in which a periodical increment is drawn by any officer, a certificate in Form No. 6 should be appended. It will probably be found convenient to have this certificate printed on the last page of the bill.

11. When a person formerly in Government employ is re-employed whether temporarily or permanently, a copy of the order appointing him is to be sent to the Accountant General, with a note of the amount, if any, to be deducted from his pay or pension. [See ~~footnote (a) to the heading of chapter XIII, Pension Code~~.] art 564 565, 9 14 C R

Distribution of Salaries.

12. The head of an office is personally responsible for every salary drawn on a bill signed by him until he has paid it to the person entitled to receive it, and has had the acquittance roll signed by the payee, with, if necessary, a stamp. If the payee do not present himself before the end of the month, the amount drawn for him must be refunded by short drawal in the next bill; his salary can be drawn anew under rule 14 when he presents himself to receive it. Pay may not, under any circumstances, be placed in deposit. The leave allowance of a non-gazetted officer on leave in India can only be drawn from the treasury from which his salary is disbursed, and he must make his own arrangements for drawing it there and getting it remitted to him. [See chapter 8, rule 5 (*a*), note 3, last clause.]

1. The head of an office should give a last-pay certificate to an officer of his establishment who is transferred or deputed to another establishment, or who is discharged on pension. The certificate should state that the officer has received pay on the subscriber's establishment up till (date) inclusive, and that from that date he ceased to draw pay on account of, &c.

2. In the case of an officer discharged on pension, the certificate should accompany the application for pension, unless the applicant is continued in the service after submission of his application, in which case the Accountant General, in issuing orders for payment, will direct that no payment is to be made until the certificate is produced.

13. The head of an office is not at liberty to re-adjust the salaries of an officer by giving one officer more and another less than the sanctioned pay of his post, nor may he distribute the pay of an absentee otherwise than as provided in the ~~Pay and Acting Allowance Code~~. Civil Service Regulations

Arrear Bills.

14. Arrear pay should be drawn, not in the ordinary monthly bill, but in a separate bill, with quotation of the bill from which the charge was omitted, or on which it was refunded by deduction, or of any special order of Government granting a new allowance: such bills can be presented at any time and may include as many items as are necessary.

Advances.

15. Advances of pay to non-gazetted officers whose pay is less than R200 a month going on privilege leave (under ~~Civil Leave Code, section 138.~~ 1) are made, not as a matter of course, but on the authority of a separate order in each case signed by the head of the office; this order should be presented at the treasury in support of a separate bill, in the form of an establishment bill for C R art 27

the single item, and will accompany that bill to the Account Office. No subsequent adjustment is required either by refund in cash or by deduction from bills, as the advance is treated as a final payment.

Service Books.

Contribs 87 b/7) C&R

16. Special attention is drawn to the rules regarding service books, contained in ~~section 129 of the Civil Pension Code~~. They are to be maintained for officers in inferior as well as in superior service. Every appointment, leave of every description (except casual), every period of suspension from employment, and every other break of service (rule 3), should be noted in them, the date of the beginning and end of every employment or absence being certified by the signature of the immediate head of the office (rule 3, columns 9 and 12). The service book is a contemporary record in minute detail of a person's official career, and every entry is attested at the time by the head of the office whose orders have caused it. It should be possible to prepare the pay bill by checking the last-pay bill with the service books.

1. The description and term of the leave granted may be written across columns 2 and 3, the dates of commencement and end of leave in columns 6 and 10; it may be convenient to make these entries in *red* ink.

17. The service books should be kept in the custody of the head of the office (~~Civil Pension Code, section 129, rule 6~~). When an employé is transferred to another office, his service book should be sent to the head of the office to which he is transferred, and not made over to him, nor should it be given to him when proceeding on leave.

Travelling Allowances.

18. Travelling allowances of establishments should be charged in a separate bill. At convenient intervals during an officer's tour, and as a general rule, immediately on any return to the head-quarter station, a bill should be prepared for the travelling allowance of the clerks and others who have attended him; this bill may be cashed at the treasury on the receipt of the head of the office, and the amounts distributed as in the case of the establishment bill.

19. A bill in the same form, setting forth the details of the several bills drawn on account of the same month (if more than one), should be drawn up at the end of the month, submitted for review and countersignature of the controlling officer, if any, and forwarded to the Accountant-General, under the rules applicable to contingent expenditure. This bill must bear a certificate as follows:—

"Certified that the amounts shown in the bill have been distributed to the officers named, and their receipts taken in the acquittance roll."

1. The countersigning officer may, if he prefer it, retain the bill for check of future ones, and merely send to the account office a notice that he has "passed the establishment travelling allowance bill of for the month of for R as follows:—

No. of bills paid at treasury.	Amount.	Amount disallowed.	Reasons.

The bill contained the required certificate of the distribution of the amounts."

20. When the travelling allowance bill is paid after countersignature by the controlling officer, it will bear a certificate in the following terms: "Certified that the amounts drawn on former bills have been disbursed to the officers therein named, and their receipts taken in the acquittance roll." A similar certificate should be given on bills payable without countersignature.

21. All charges for travelling allowance of civil establishments are debitable to the head to which the pay is debited, irrespective of the particular duty on which the clerks may have travelled, subject, however, to the provisions of section ~~72 of the Civil Travelling Allowance Code~~. Contribs 1294 & 1296 C&R

Chapter 5.—Contingent Charges.

NOTE.—Rules 1—25 of this chapter do not apply fully to contract contingencies, for which see rules 25 and 26.

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General Limit.

1. Every officer who regularly incurs contingent expenses on the public service will, at the beginning of each year, obtain from the proper controlling authority a general sanction to the scale of his expenditure for the year, limited in regard to number, rates, or aggregate amount, as the controlling officer may think expedient. The officer concerned will be allowed to draw the amount of his monthly bills for contingent expenses within the sanctioned limit, without pre-audit or the previous countersignature of the controlling officer.

2. Within this limit a disbursing officer may incur ordinary charges arising in the course of business, and may purchase ordinary necessaries (such as chairs and country locks), without previous sanction, provided he has no fear thereby of exceeding the provision of his own office for the year. For any other articles he must obtain *previous* sanction, according to circumstances and local rules; thus, for a thermantidote or a clock, a collector must obtain previous sanction from the Commissioner, though, if they are within the latter's power of sanction and are ordinary necessaries, he might purchase them for his own office without previous sanction.

1. It is for the local Government to define the nature and limit of charges which may be disbursed without sanction by a disbursing officer, as also the nature and limit of charge which a controlling officer is competent to sanction, and beyond which special sanction by the Government must be obtained.

2. No officer may, without previously obtaining an extra grant, exceed the amount provided for contingencies under the major head concerned; and, when an officer exceeds the annual grant, he is, under orders of Government, held responsible for the excess; some Governments allow disbursing officers free discretion within this limit, whereas others require an officer to restrict his expenditure within the grant for each *detailed* head of contingencies unless the controlling authority have previously transferred to the head in which the excess is anticipated part of the grant under another detailed head. Again, the power of making transfers from the contingent grant of one district to that of another under the same major head is not vested in the same officers in every province; the local Government may retain the power in its own hands, or delegate it, but the transfer can only be of an ascertained surplus within the same major head.

Permanent Advances.

3. To officers incurring petty expenses which require to be paid at once before money can be obtained on the monthly contingent bill, permanent advances are allowed, which are in general single for the whole office, *i.e.*, a District Officer is not allowed one advance for land revenue, a second for excise, and so on, but only a lump advance which is held by the Accountant General at his personal debit.

1. The amount of the permanent advance for each office is fixed by the local Government on application through the Accountant General; it must, of course, be larger when distance from the treasury renders its frequent recoupment difficult, but should not be larger than is absolutely necessary.

2. A portion of a permanent advance should never be refunded. If an officer considers the sanctioned amount of his permanent advance too much for his requirements, he should refund the whole amount and draw the required amount on a fresh receipt.

Acknowledgment.

4. Each officer who has obtained a permanent advance is required, on the 15th April in each year, to send to the Accountant General a short acknowledgment that the amount is due from, and to be accounted for by himself; if any officer should fail to make such acknowledgment, the Accountant General should demand it immediately. In case of transfer of charge of an office, a similar acknowledgment for the full amount must be sent by the relieving officer.

1. Care should be taken not to multiply permanent advances unnecessarily. An officer having subordinates who require petty sums should rather spare a small portion of his own advance for their use than apply for separate advances for them, taking acknowledgments from them in the same way as he himself furnishes the Accountant General and retaining them in his office.

Contingent Register.

5. The Government of India "expects that every public officer will exercise the same vigilance in respect to petty contingent expenses that he would do if spending his own money," and has further ordered that "a register of contingent expenditure shall be kept in each office, and the initials of the head of the office shall be entered against the date of payment of each item."

6. This register will be in Form 7, printed on royal paper, in which each Accountant General will assign to the several columns headings suitable to the condition of each department and office. If the contingent grant of an office be divided under two or three main sections only, still under each, the most common sub-heads may be detailed, and a single column allotted for the more varied items; if the grant be parcelled out under many detailed heads, the most common will have each its own column with grant noted at the top, while the rest with their grants will be thrown into the column of unusual charges. An unusual charge, falling under any of the separate columns, should be described in the column headed "description," though the amount of it is entered only in its special column; and the same "description" column will serve also for note of the month or period to which any recurring charges (*e.g.*, rent or punkha pullers) entered in the other columns belong.

1. Fixed allowances covering the *whole* contingencies of an office may be drawn in the establishment bill, and need not be entered in the contingent registers. But where a contract or office allowance is drawn, not regularly, but in varying sums, as required month by month within the annual total, the charge should be included in the contingent bill, and passed in the contingent register.

2. The most important common heads of contingencies are noted below; any others which it may be convenient to record separately may be added to the list, and those here specified may, if desired, be further sub-divided—

(*a*) Section-writing.
(*b*) Cost of land.
(*c*) Law charges.
(*d*) Tour charges.
(*e*) Purchase and repairs of furniture.
(*f*) Purchase and repairs of tents.
(*g*) Purchase of books.
(*h*) Subscription to newspapers.
(*i*) Country stationery.
(*k*) Carriage of stationery.
(*l*) Hot and cold weather charges.
(*m*) Service telegrams
(*n*) Official postage.
(*o*) Remittance within district.
(*p*) Treasury charges.
(*q*) Cloth for records.
(*r*) Miscellaneous.

Charges for country stationery and carriage of stationery in the larger offices, as for instance district offices, come under a separate major head "Stationery and Printing," and should be drawn on a separate bill.

3. No charges shall be entered in any contingent bill for any postage labels but service postage labels, or for any telegrams other than State telegrams. The postage charges must be supported by the treasury receipts for the money, which should always be given upon a printed form entirely filled up by the treasury, and signed by the Treasury Officer, and the telegraph charges by receipts from the Telegraph Department showing that the telegrams have been classified as State telegrams except when the Railway Telegraph is used. ~~Before bringing a Telegraph Form book into use, it is advisable to strike out the word "private" from each form.~~

7. Before the register is brought into use in the disbursing office it will be ruled, and as the office cashier pays away any money, he will enter the date, name of payee, and number of sub-vouchers in the three columns to the left, the amount in the proper column (marking off all the others); and in the case of any unusual charge, he will also take against the description the initials of the officer incurring it.

1. Regarding the entries to be made in the final columns, see rule 20.

Abstract Bill.

8. When the permanent advance from which he has been making disbursements begins to run short, he will rule a red ink line across the page, add up the several columns, and enter their cross total in the column of "Total of each contingent abstract;" then he will post the several totals in a form of contingent abstract, detailing against each entry the numbers of the sub-vouchers, and also entering in its proper place the description of each unusual charge, and this contingent abstract he will lay with the sub-vouchers and the register before the head of the office; the latter will put his initials against the date of each payment and sign the abstract, which the cashier will then date and number and present for payment at the treasury.

1. It has been ruled that the head of the office must *himself* initial the entries in the contingent register, and not delegate the duty to his Superintendent.

2. When the advance is running short, a demand may be presented in excess of the balance; this item, too, should be charged in the register and included in the abstract, the number given being that which the sub-voucher will bear when payment has been made.

3. Even of ordinary charges full details are sometimes required for purposes of check, and in such cases must be given both in the abstract and in the contingent bill; *e.g.*, the number of punkha-pullers entertained, and the rate at which they are paid, must be stated, as also the name of any book purchased, and its price.

9. On the last day of the month, too, the permanent advance should be replenished by drawing on abstract bills the contingent charges advanced for each main head of service; and the same course may be followed when charge of the office is transferred in the course of the month so that the acknowledgment may be for the full amount; in these two cases only may a contingent abstract cover a sum which is much less than the amount of the sanctioned permanent advance.

Miscellaneous Rules.

10. The charges of two major heads may not be shown in one register, nor included in one bill. But expenses which are shared in some fixed proportion between two branches of the same office should, unless they are reviewed by different authorities, appear in one bill; as, for instance, charges for purchase and repair of tents, or for furniture to be used by the revenue and magisterial branches of a district office whose bills are submitted for the countersignature of a Commissioner. In such a case the joint grant may be entered in one

register only for purposes of control, the account adjustment being left to the Accountant General.

11. When for any charge special sanction is necessary, the sanction must be quoted both in the abstract and in the detailed bill; and when expenditure, for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent months' bills should bear a note of how much has been spent up to date under the sanction.

12. All charges incurred must be paid and billed for at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year. If possible, expenditure may be postponed till the preparation of a new budget has given opportunity of making provision, and till the sanction of that budget has supplied means, but on no account may charges actually be incurred and thrown on the grant of another year. Such a course is obviously improper, and has repeatedly been strongly condemned by the Government of India.

13. Contingent charges are to be recorded as charges of the month in which they were actually disbursed from the treasury; and if a contingent abstract headed as belonging to one month be presented for payment in the next, it will be returned for correction, as it must be treated in the accounts as a charge of the month in which the money is actually disbursed from the treasury.

Monthly Bill.

14. After the realisation of the last abstract bill of each month, the forward total of each column should be made in the disburser's register, and when the foot of the page is reached, it should be carried forward in ink to the top of the next. From these totals the monthly detailed bill will be prepared in Form 8, headed *not payable at the treasury*, and showing the monthly total of each column, with description (as in the abstract) of each unusual charge; the numbers of the sub-vouchers will be entered against each item, at foot will be a memorandum of the number and date of every contingent abstract and the sub-vouchers included in each, and the amount charged in the bill must be agreed with the amount actually drawn from the treasury within the month. It will be signed by the head of the office and submitted to the controlling officer, or, if there be no controlling officer, to the Accountant General direct, with all sub-vouchers for service postage stamps and telegram charges, and for all sums above R10, and a certificate in the following form for smaller ones:—

I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all items of expenditure above R10 in amount, and all sums paid for postage stamps and telegrams, are attached to the bill. I have, as far as possible, obtained vouchers for other sums, and am personally responsible that they have been so destroyed, defaced or mutilated that they cannot be used again.

If in any month the monthly proportion of the budget grant has been exceeded, a report of the special circumstances which rendered the excess necessary should be sent to the countersigning officer with the detailed bill.

1. A district officer need not personally give the certificate required from a disbursing officer; with the sanction of the Commissioner, or, in the Madras Presidency, of the Board of Revenue, he may delegate the duty to one of his gazetted subordinates.

2. These orders touching use and defacement of vouchers are applicable to all moneys disbursed by Government officers in their official capacity, even, to take an instance, from the Wards' Rate Fund.

15. To enable the disbursing officer to watch the progress of the expenditure under each detailed head as compared with the budget grant for it, a progressive total of all the columns must be made monthly, immediately after the monthly total, and will include all payments under each head from the commencement of the year up to the end of the last expired month.

16. From officers whose contingent bills require no countersignature, and who do not embody in their bills charges of any officer dealing separately with the treasury, monthly bills in adjustment of their contingent abstracts are not required; provided the form of contingent abstract used by them be amended by the addition of the grant statement from the foot of the detailed form, and the omission from the heading of any reference to future submission of a detailed bill, and provided they attach the certificate of rule 14, and all vouchers for service postage stamps and telegraph charges, and for sums in excess of R10.

1. Illustrations may be necessary to explain the second condition. A., whose bills do not require countersignature, has subordinates who hold part of his permanent advance and replace themselves in funds by sending paid vouchers to A., and obtaining from A. the amount of their actual expenditure; A. need not submit monthly bills. The bills of B. do not require countersignature, but his subordinates are allowed to deal direct with some treasury, obtaining from it funds on abstract contingent bills which are to be adjusted by B.'s monthly bills; B. must submit monthly bills in adjustment of the abstract bills cashed by himself *and* his subordinates.

Inspecting Officers' Bill.

17. An inspecting officer cannot take advances on account of travelling allowances or office contingencies. ~~The former he may draw at any treasury within his circle, (a) on the ordinary certificates, supplemented by a certificate, also signed by himself, that he has not already drawn them, or (b) on an abstract contingent bill for his own allowances and those of his camp establishment~~; for the latter he should provide himself with a portion of his permanent advance, and recoup himself from time to time by presenting at the different treasuries contingent abstracts in ordinary form. Thus, one detailed bill may adjust money drawn on abstracts at more than one treasury; and in this case it will be well to require detail at foot of the bill of the places of payment of the several abstracts, as well as their dates and amounts. But the amounts drawn on abstracts will all be taken as final payments, and not as advances.

Countersigning Officer.

18. It is the duty of a countersigning officer to see that the charges made in a contingent bill are of obvious necessity, and are at fair and reasonable rates; that previous sanction for any item requiring it is attached; that the vouchers are all received and in order; and that the calculations of those which he detains are correct; and specially that the expenditure has not exceeded, and is not likely to exceed, the grant of the particular district under the head concerned. If expenditure be progressing too rapidly, he should communicate with the disbursing officer, and insist on its being checked. It is no answer to say that the charges have been really incurred on account of another district, and (rule 22) cannot be recovered: if they were anticipated, provision has doubtless been made for them in the budget of the province, and the grant can be made available by transfer from the grant of the other district; if they were not anticipated, a case for extra grant may possibly be made out. If the *monthly proportion* of the budget grant is at any time exceeded, the countersigning officer is required to note on the detailed bill, for the information of

the Accountant General, that he is satisfied that special circumstances have rendered the temporary excess necessary.

19. On receipt of the monthly detailed bill in the office of the countersigning officer, its figures will be transcribed in a register of the same form as the disburser's register, with similar description of the unusual items, and the bill will then be reviewed by the countersigning officer with the sub-vouchers. Any disallowance, with the number of the sub-voucher, and explanation of the objection, will be noted on the bill at foot and in the "remarks" column of the register, and the amount shown in the register in the column affected will be corrected in red ink; explanation of the objection should be given on the reverse of the bill, if there is not room on the face. The countersigning officer will then take up register and bill together, enter in the former the date of admission under his initials, sign the bill, and despatch it to the Account Office with the large vouchers, and the following certificate in lieu of the smaller ones:—

I certify that in support of every charge of more than R10 made in this bill, a receipt or other voucher has been given me, and is now in my possession. The receipts and vouchers for items in excess of R100 are attached to the bill, and I am personally responsible that the receipts and vouchers for all other items of more than R10 are in proper form and order, and that they have been so cancelled that they cannot be again used to support claims against the Government.

1. Sub-vouchers for service postage stamps and telegrams, and Government factory bills (rule 21), must always be forwarded to the Account Office with the countersigned bill. however small their amount.

2. The word *item* refers to items of expenditure, not items of charge; *e.g.*, a charge for R120 for section-writers would not require to be supported by a voucher if the amount was made up of sums paid to several individuals, none of which exceed R100.

3. In the absence of the countersigning officer, the examination and countersignature of the bill may be performed by some responsible gazetted officer authorized by the countersigning officer.

20. Thus there will be two registers of the same form in the offices of the disburser and the countersigner. In the first a single line will be given to each sub-voucher; in the second, to each monthly bill, except that each disbursement which is unusual or special will have an extra line. The third column of the form would be used in the district office for record of the numbers of sub-vouchers, but in the countersigning office it would be blank. Again, for the columns to the right, that concerning the detailed bill would show in the district office the date of its despatch: in the other, the date of its receipt. The column for date of admission would in the countersigning office show the date of despatch of the countersigned bill, while in the case of the district office it would record the date of recovery of any disallowance, or that of the countersigning officer's letter further passing a disallowed item not yet actually recovered; any disallowance would be recorded by each in the column of remarks on the same line with the figures affected.

Disallowances.

21. After despatch of the bill to the Account Office, the countersigning officer should communicate any disallowance to the disbursing officer, and its amount should be without fail refunded by short drawal on the next abstract contingent bill for the same department; therein the gross amount of each sub-voucher would be entered, and below the total of the abstract would be entered "Deduct disallowed from bill of R ," and the receipt given would be for the net amount only. An item disallowed must without fail be recovered, and if, after correspondence, the countersigning officer withdraws his objection, the amount may be re-drawn: after the total

of the sub-vouchers in the next abstract would be entered "Add amount of disallowance from bill of refunded by deduction from abstract No. dated , and re-allowed as per ;" the receipt would be for the gross amount, and the items would be re-included in the next monthly contingent bill.

1. It will be observed that the totals in the disburser's register are those of amounts charged, not of those admitted by the countersigning officer; but when an amount disallowed by him on one detailed head is adjusted by a short charge on another abstract bill, the actual charge for each head may be worked out by entering the amount retrenched in black ink with a *minus* sign in the column of the retrenched head on the line of totals for the abstract in which the adjustment is made; the forward totals will thus be correct.

Inter-Departmental Transfers.

22. In the case of work being done by a Government factory (such as a jail, mint, workshop) or other authorized transfers, the officer in charge will prepare an invoice of the quantity and price of the work done, and forward it in triplicate to the officer served, who, on approving the invoice, will countersign all, and return one copy to the supplying officer. Another copy he will file in his own office, and the third he will attach to his contingent bill for the current month, noting the amount in the statement of account at foot in order to work out the available balance of his grant, but not including it as a disbursement among the charges of his bill. Before despatching his monthly bill, however, he should post the amount of the work bill in his contingent register, and include it in the forward total, in order that he may agree that forward total with that shown in the statement of account on his contingent bills; in the register of the countersigning officer the amount of such a bill should in like manner be separately entered. Such invoices will never be retained by the countersigning officer.

1. Such adjustments for services rendered are forbidden when their effect would be only a transfer of formal charge from one section to another under the same major budget head of charge, ~~except in the case of Jail Manufactories~~.

2. The officer served cannot *charge* the amount in his contingent bill, as no cash payment is made, but only a book adjustment in the Account Office; but the amount available for contingent expenditure is reduced, and so to work out the available balance, note is made in the register of contingent expenditure and in the statement of account at foot of the bill.

~~3. Occasional petty supplies not exceeding R50 in value may, at the option of the supplying department, be paid for in cash.~~

4. The adjustment of supplies by the Military and Public Works Departments will be made by the Civil Accountant General concerned, on receipt of the Exchange accounts from those departments for the month in which the transactions are recorded; similarly, the adjustment of supplies by the Mathematical Instrument and Survey Departments will be made by the Account Office concerned on receipt of the Exchange Accounts from the Comptroller of India Treasuries, and the same procedure applies when returning stores or instruments.

5. The cost of stationery and printed forms supplied to State Railways is payable in cash. This order applies also to State Railway lines under survey or construction.

23. From 1st April 1886, Local Governments and Departments shall be debited with the cost of work done for, and of maps supplied to them by the Survey of India Department. The mode of adjustment will be identical with the system followed in the Mathematical Instrument Department; and when an indent is received and complied with, the Survey Department will make out a bill in triplicate and send it to the indenting officer for signature and return of one copy. A monthly list of all issues supported by these invoices as vouchers will be sent to the Comptroller, India Treasuries, and that officer will debit each Department of Government in accordance therewith. (*Circular No.* $\frac{178}{2-6}$ *R. and A. Department, dated 23rd February 1886.*)

Expenditure for other Officers.

24. It is often expedient for a public officer to make purchases or incur expenditure in another district, making his arrangements through an officer in that other district. If the amount to be paid on account of contingent expenditure incurred in this way is not less than R50, payment may be made by transfer receipt, but otherwise every public officer who incurs expenditure in this way must treat it as expenditure of his own office, and not demand recoupment by transfer receipt from the officer at whose request he, as an agent, incurred the expenditure. The charge must, however, be taken as expenditure of the department to which is attached the officer requiring the expenditure, and therefore an officer should address his applications for any service to the principal officer of his department in the district indented on; *e.g.*, a police officer should ask the District Superintendent, not the Magistrate, to purchase blankets for him. The Magistrate, in such a case, would pass on the indent, or the voucher if he has supplied any articles, to the police officer, would deal with the charge as a final one of his own office, applying to the proper authority for an extra grant if his own should fall short before the end of the year. The responsibility for obtaining proper sanction always rests with the originating officer.

1. This rule is not applicable when purchases are effected in the capital town of a presidency or province; the cost may then be sent by R. T. Receipt.

Sundry Rulings.

25. Certain rulings relating to contingent charges may be noted.

(*a*) No salary charges of any kind (except for hot-weather establishme and temporary Field establishments of Surveys) and no additions to pay be charged as contingencies or included in contingent bills, not even pay th peons in hospital; such charges should be drawn on separate bills.

(*b*) Rules regarding supply of articles to English churches were publishe in F. D. 1739, dated 24th July 1876, and Home Department Notification No. 103, dated 20th June 1885.

(*c*) No charge should be made for copies of official publications supplied to another department; but none should be supplied without authority. Thus copies of the Leave and Pension Codes, or the Public Works Code, or of back numbers of a Gazette, cannot be charged for.

(*d*) Hot-weather establishment and fittings are a Government charge, subject to the control of the local Government.

(*e*) Country scales are quite good enough for weighing letters.

(*f*) Whenever the cost of an establishment is divided between two heads, the charge for service postage labels may be divided in the same proportion.

(*g*) No books, newspapers or other periodicals may be bought without Government sanction. The rules regarding their purchase and supply are to be found in Fin. Dept. No. 2980, dated 25th August 1884

1. The cost may be remitted by transfer receipt, but the local Accountant General will pay for any newspapers or periodicals supplied to the Government of India.

(*h*) No charge which binds Government beyond a single payment may be incurred without the sanction of Government.

(*i*) No charge may be made for section-writing, *i.e.*, for copying manuscript by piece-work, without the previous sanction of the authority which could sanction employment of an establishment. The sanction should specify the number of men, the number of words to be copied per rupee, and the rate

for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period, and the bills must state the number of persons paid, and the amount of matter. No person in receipt of a salary from Government can be paid for section-writing save with the special sanction of the local Government, and no periodical allowance may be charged as section-writing.

(*k*) Liveries are supplied to messengers on the staff of the Viceroy or the Governors of Madras ~~and Bombay~~ at the charge of the household allowances. Those of the messengers of Lieutenant-Governors and the Political Department are paid for by the State according to existing arrangements. Also at the charge of the State they may be supplied to the messengers of a Chief Commissioner, Agent to the Governor General, a Government Secretariat, High and Chief Court or Judicial Commissioner, Board of Revenue or Financial Commissioner, and also to any establishment located on public grounds at a hill station; to all these they may be supplied every other year (though, in case of much wear and tear through travelling, the local Government may grant em not oftener than once a year) at a charge of not more than ₹20 a head, cept for jemadars and such petty officers, for whom the limit is ₹60; but dges and belts may still be issued to all peons.

the Governor of Bombay

1. ~~This rule does not apply to the Presidency of Bombay, where the permission is more~~ subject ~~ral.~~
tion sh
2. Warm clothing may be supplied under orders of the local Government to watchmen, issued ards and other menial servants requiring it.

(*l*) Every new building constructed by the Public Works Department is (if estimated for) provided by that department with fixtures, including, when necessary, record racks, shelves, punkhas, &c; but the repairs of these fixtures, except in the general repair of the building, are not chargeable to the Public Works allotment. Consequently such special repairs, together with the purchase and repair of furniture not comprehended in the proceeding fixtures, should be paid for by the department concerned, and be charged in the contingent bill.

(*m*) When an offender against the India Customs Act is punished by a Magistrate with imprisonment, without option of paying a fine, the persons concerned may receive rewards at the rate of ₹1 for each day's imprisonment allotted, provided that the rewards shall not exceed ₹50 for one prisoner, or ₹200 for any one case.

(*n*) The rent of any land or building occupied for public purposes shall be paid by the public office or department occupying it, and recorded in the public accounts as a charge of that office or department. The first charge in every year that an officer makes in his contingent bill shall be supported by a certificate from the Executive Engineer concerned, that a suitable public building was not available for the purpose required.

This rule does not authorise payments or adjustments between departments.

(*o*) Local purchases of stationery articles usually supplied by the Stationery Office are not admissible. unless specially sanctioned by the local Govt.

(*p*) Articles of European manufacture should ordinarily be obtained by indenting on the Secretary of State; but this rule does not apply to petty purchases not exceeding ₹10 in value, made in the local market. Should the cost of the article proposed to be so purchased exceed ₹10, the previous sanction of the local Government should be obtained.

(*q*) Municipal taxes on a Government building other than military, shall be paid by the department occupying it, and debited to that department. Such taxes on military buildings shall continue to be charged to the grant for

Military Works. But in any case in which a lump sum is paid for all Government buildings or for a number of Government buildings in a Municipality, it shall, provided the buildings are in the occupation of more than one department of Government, be paid in the Civil Department and debited to Miscellaneous. Charges on this account should be supported by a certificate from the Executive Engineer concerned, either accepting the assessment or stating that all legal means have been or are being taken to have excessive assessments reduced.

Contract Contingent System.

26. With a view to reduce the labour involved in checking contingent expenditure, the following procedure has been allowed :—

(1) That all contingent expenditure may be classed in two categories, ordinary and extraordinary.

(2) That expenditure coming under the heads classified as ordinary may be met from a lump assignment to be spent at discretion, but not exceeded. The disbursing officer must enter every item of expenditure in a register as at present, but the bills need not contain details of the expenditure, nor require countersignature.

(3) Each bill should be for a lump sum and should be provided with a certificate that the amount drawn included only ordinary contingencies. The register must be inspected periodically by the head of the department concerned, while the only check exercised by the Accountant General is to see that the lump assignment is not exceeded.

(4) As regards contingent expenditure classed as extraordinary, the procedure described in Rules 1 to 25 should be followed.

27. In accordance with this permission, the system of contract contingencies has been introduced in most provinces under orders passed by the respective local Governments, but as the detailed rules are not the same everywhere, it will suffice to explain the plan obtaining in Bengal.

"Contract contingencies are those for which a lump sum is allotted annually to each officer, within which he can spend without any further sanction, except in the case of charges on account of office and ground rent and section-writing. At the beginning of each year, controlling officers will distribute the allotments sanctioned by Government amongst the officers subordinate to them, keeping 10 per cent. of the total allotment for distribution towards the end of the year according to requirements. Disbursing officers, who have charge of several branches of contract contingent expenditure, may transfer savings from one head to meet excess expenditure under another; but controlling officers are not allowed to transfer savings from one district or one disbursing subordinate officer to another, nor to their own offices. If any disbursing officer can make a saving from the amount allotted to him, he will be able to spend it on those items of extraordinary contingencies which would otherwise require to be separately sanctioned and accounted for, provided that the amount is drawn within the year for which the allotment was made.

"Contract contingent charges will be drawn from the treasury upon bills in a special form, no sub-vouchers are required except in the case of service postage and telegram charges, and charges for remuneration to copyists, and no details need be stated beyond the total figure opposite each of the printed headings. If any charge occurs which the printed headings do not provide for, the general nature of it may be entered in a similar heading in manuscript. The disbursing officer must be careful to bring forward from the last bill the correct amount of total expenditure to date; otherwise he may overrun his limit without perceiving it.

"If any articles are obtained from another department or office, the cost of which, had they been purchased locally, would have been met from the contract allotment, the value of the articles should be added to the amount of total expenditure in a distinct entry, which should be supported by the original invoice relating to the articles.

"Disbursing officers are responsible for keeping and reproducing when required any sub-vouchers, except those which they are authorised to destroy.

"A bill must always be drawn on, or immediately before, March 31st of each year for all expenditure up to date. Bills cashed at the treasury after that date are debitable to the allotment of the next year, and it is contrary to the principle of the scheme that expenditure incurred in the current year should be in any way held over, *after being incurred*, to be paid out of the allotment for the succeeding year.

"This final bill will produce a total which either exceeds, equals, or falls short of, the total allotment.

"For any excess the drawing officer is personally responsible, and unless he can procure exemption from Government, the amount will be recovered from his personal allowances."

Chapter 6.—Miscellaneous Charges.

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Refunds.

1. The sanction necessary for refunds of revenue is regulated by orders of the local Government. The original authority duly receipted, and stamped if necessary, can be used as a voucher (and in printed forms a space should be left for the receipt), or if the authority is that of the local Government, or Board of Revenue, which is separately communicated to the Accountant General, the voucher might be of a form similar to Form 9. In all cases it is necessary that the original entry of the receipt in the accounts submitted by the Treasury Officer to the Accountant General be quoted, and, if this is not known to the officer ordering the refund, it can be supplied by the Treasury Officer upon information given by the former.

2. Refunds of fines are made under provisions of the law, and are made by an order on the treasury either in Form 9 or in some form giving the same information. In some places it is arranged that the payment can be made from the permanent advance, and recovered by the court from the treasury. (Refer to Chapter 1, rules 6 and 7.)

3. Refunds of stamps by courts can be made in the same way as refunds of fines. Refunds by District Officers are usually regulated by departmental rules.

Cost of Land.

4. Land required for public purposes will be taken up by the chief revenue officer of the district, and the compensation payable on account of it disbursed from the general balance of the treasury on presentation of the formal award (or order) made by him or by the civil court, accompanied either by a proper receipt of the person to whom payment is to be made, if he is present, or, if the payee is absent, by a certificate of the Treasury Officer that the amount is paid by transfer to Deposits in favour of the payee, but payment is never to be made into a civil court. A copy of the order made on the award should be furnished at once to the Executive Engineer within whose charge the acquired lands lie.

1. This rule applies also to lands taken up for the E. I. Railway Co. The Collector is not to receive cash payment from the Company, but should merely charge the amount in his account.

2. The bills for compensation in cases of land taken up for the East Indian Railway should be verified by the District Engineers of the East Indian Railway Company before they are paid by Collectors. If the payee requires immediate payment, as he is entitled by law to do, the payment should be made, and a copy of the bill, marked *duplicate*, sent to the District Engineer with instructions to forward it to the Accountant General as soon as possible. The object of the District Engineer's verification is solely to enable the railway authorities to identify the land and so make the proper eventual adjustment upon their accounts. They have no control over the award, or the payment itself.

5. Deputy Collectors or other civil officers specially employed in taking up lands will, in respect of the payments to be made for lands taken up, be regarded as public works disbursers and be placed in funds by means of letters

of credit issued in their favour on the application of the Examiners of Public Works Accounts of the provinces concerned. They will make payments by cheques against the credits so opened, and render monthly to the Examiner an account of their disbursements for adjustment in the books of the Public Works Department, and their pay will be charged in this account and similarly adjusted. This arrangement must not be permitted to occasion any delay in the payment of admitted claims.

6. Payments for cost of land taken up under a declaration issued by the Public Works Department will be met out of the Budget grant of that Department and debited in the civil accounts as remittances to the Public Works Department. But, if the land be for any local fund, the compensation payable for it will be charged to the fund, or, if it be for any purposes other than public works, the cost will be charged to the department for which the land is taken up.

Discount on Stamps.

7. Discount upon stamps is allowed to certain classes of vendors under fixed rules, and is given by deduction from the purchase-money. The practice as to finally passing it is different in different provinces; in some the vendors give receipts attached to a schedule in the treasury accounts, which is admitted upon the Collector's certificate; in others a classified bill for the discount is submitted to the Superintendent of Stamps for countersignature.

Commission to Registrars.

8. Commission to Registrars is drawn under departmental rules upon vouchers which exhibit the fees upon which the commission is claimed, in such a form as to be capable of verification by comparison with the treasury accounts.

Jail and Police.

9. Charges for supplies to jails and police clothing charges are regulated by the rules for contingent expenditure, but should not be mixed up in the same bills with the ordinary office and other contingencies of these departments.

Departmental Payments.

10. Payments, such as purchase of salt in the Salt Department, or purchase of stationery by the Superintendent of Stationery, are made under some general or special sanction. If not provided for by departmental rules, they should be made upon separate bills accompanied by vouchers and a certificate that they have been entered in the proper store accounts; the authority (unless it is a general one) under which the purchase is made should also be quoted.

Treaty Payments.

11. Amounts payable under treaty to native states are paid under the following system. The Political Officer in charge sends to the Account Officer concerned a requisition for a payment order, mentioning where and to whom each payment is to be made. Payment orders are delivered to him accordingly, and the Treasury Officer is advised of the orders issued.

Special Political Expenditure.

12. The following rules have been prescribed by the Government of India for regulation of expenditure incurred by officers entrusted with special political expenditure (F. D. 1938, dated 9th July 1883) :—

I —A political officer entrusted with special political expenditure shall supply himself with funds by cheques drawn on treasuries against letters of credit issued by the local Accountant General

II.—He shall submit to the Accountant General, as soon after the end of the month as possible, a cash account of the transactions of the month.

III.—On the receipt side of the cash account he should show all moneys received by him either from the treasury or elsewhere, and on the expenditure side he should show in proper order the total of each voucher or bill paid by him.

IV.—All vouchers or bills, unless they are secret or confidential, should be attached to the cash account.

V.—Secret or confidential vouchers should be simply quoted in the cash account as "confidential voucher No , dated ," and be sent to the Foreign Department, which on passing them shall intimate to the Accountant General that "confidential voucher No. , dated of (officer) has been passed for R ." .

VI.—The Accountant General should submit, for the orders of the Foreign Department, any ordinary vouchers which he is unable to pass in regular course of audit.

13. Accordingly, an officer entrusted with political expenditure should apply to the Accountant General to the Government under whose orders he is acting, for the issue of the necessary letters of credit to the treasuries where he will require funds. He should state the amount he requires in each month and at what treasury or treasuries he requires it. He will be advised by the Accountant General of the issue of the letters of credit. Money will be paid to him, upon his receipt, in accordance with the letter of credit, and the amount so received by him should be entered in his cash account, receipt side, as "Received from the treasury of , upon (date) R000."

14. He should enter his receipts and disbursements, in the cash account, in the order of their occurrence, and is recommended to give a consecutive number to each voucher, marking it on the voucher and quoting it in the cash account.

1.— A voucher must be either a receipt by the person to whom the money was paid, or (if the payment is of a kind ordinarily or for special reasons made without taking a formal receipt) a certificate by the officer himself or some responsible subordinate that the amount was duly paid.

2.—If any class of disbursements is composed of a large number of petty items, he may, if he finds it more convenient, record them on a separate bill, and pass the bill as a single voucher, into his cash account.

15. The cash account should be closed and balanced at the end of each month, and a copy with vouchers should be sent, as soon as possible, to the account officer from whom the letters of credit were obtained. The balance should be carried forward to the next month's account.

Chapter 7.—Advances.

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Forms of Drawing and Repaying.

1. Advances may not (except in a few cases specified below) be drawn from a treasury without authority of the Government, which authority must be quoted in the voucher upon which the amount is drawn.

2. In repaying an advance, the memorandum presented at the treasury must state the original date and amount of the advance, or otherwise give sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest must be separately specified; and if the repayment is a fixed periodical amount, including both interest and principal, the orders fixing the amount should be quoted.

1. It must be remembered that the calculation fixing the amount of equal periodical instalments, by which an advance is repaid with interest, presupposes punctual payment of the instalments, and that, if any instalment is not punctually repaid, the fixed instalments will not in the end discharge the loan.

2. A personal advance to a public officer may be repaid, either by deductions in his salary bill, or in cash; but in all cases the amount and date of the advance must be quoted. Remittance of the amount to the particular treasury where the advance was made is not necessary.

Sanction.

3. Advances of unusual character or of large amount always require the previous sanction of the Government of India, ~~and no loan, even from provincial or local funds, may be made without such sanction~~.

f1. But when advances are made under Act XXIV of 1870 (Oudh Taluqdars' Relief Act), those only which exceed R10,000 require previous sanction of the Supreme Government, the smaller ones are to be reported by the local Administration in a quarterly statement. Advances made under this Act bear interest at 5 per cent.

Rate of Interest.

4. In the absence of the previous sanction of the Government of India, and subject to the provisions of the following rules, money advanced from the public treasury will bear interest at not less than 4½ per cent. per annum if advanced under the provision of any special law, and otherwise at not less than 6 per cent. Repayment will be made in equal half-yearly instalments, including both principal and interest, which will be fixed in the order sanctioning the loan. Interest at 6 per cent. will be charged upon overdue instalments, except in cases in which this rate of interest is barred by the terms of any existing agreement applicable to the case. Such special cases should, however, be separately reported for the orders of the Government of India.

A loan bears interest for the day of advance, but not for the day of repayment.

Advances for Land Improvement.

5. Advances made under the Land Improvement Loans Act, 1883, are regulated by rules passed by each local Government with the approval of the Governor General in Council under authority of the Act. Provision for these advances may be made in the estimates of each year, without further sanction by the Government of India, as follows :—

	R
Governments of Madras, Bombay, and the North-Western Provinces and Oudh, each	2,00,000
Government of the Punjáb	~~1,50,000~~
Governments of Bengal, Mysore, and the Central Provinces, each	1,00,000
Governments of Assam, British Burma, and Berar, each	50,000
Chief Commissioner, Ajmere and Mhairwara	10,000

6. If any local Government or Administration wishes to make a larger provision than this, the previous sanction of the Government of India must be obtained. Sums thus provided in the estimates may be disbursed without any further orders by the Government of India than may, in any case, be required by the local rules under the Land Improvement Loans Act. The yearly rate of interest fixed by these rules is one anna in the rupee, or 6¼ per cent., but the local Government may, if in any case it considers it expedient for special reasons, reduce this rate to 4½ per cent., or remit due interest in excess of this rate.

7. Also, wherever the remission would involve a charge upon provincial and not imperial funds, the local Government may remit, at its discretion, any portion of an advance made under the Act, which may be found to be irrecoverable.

Local Public Works Loans.

8. The powers of the local Government, under the Local Authorities Loans Act, 1879, are regulated by rules published under the Act by Notifications Nos. ~~2748 and 2749, dated 17th August 1883~~.

Advances in cases of distress.

9. Besides advances under the Land Improvement and Local Authorities Loans Acts, it sometimes becomes necessary to make loans of public money for the relief of persons suffering from some temporary calamity, as, for instance, the destruction of houses or crops, or seed-grain, or agricultural stock by some calamity of season, or by fire or flood,—or for some miscellaneous object. The local Governments are authorised to advance money in such cases at their discretion within the following limits :—

	Limits of each advance.	Limits of all advances during the year.
	R	R
Governments of Bombay and Madras	2,500	25,000
Lieutenant-Governors	1,000	10,000
Chief Commissioners	500	5,000

These limits may not be exceeded without the previous approval of the Government of India. The yearly rate of interest upon such advances should ordinarily be, as for advances under the Land Improvement Act, one anna in the rupee, or 6¼ per cent., and the rate may not be reduced without very special reasons below 6¼ per cent. Such loans shall be held to be made upon the

security of the Provincial Revenues, which will be required to make good the principal and interest, if the debtor do not pay. It is not necessary generally to make any provision in the estimates for this class of advances, the amount of which is never likely to be large and cannot ordinarily be foreseen.

Conditions of Repayment.

10. The following general rules should apply, as far as the law and existing regulations allow, to all the advances to which reference is made in the last six paragraphs :—

(*a*) Advances of the kind mentioned in rules 4 and 5 should be repaid in not more than twenty equal half-yearly instalments, including interest; and the term is to be calculated from the date on which the loan is completely raised or declared by the local Government to be closed.

1. It will be optional with each local Government and Administration to fix its own dates for the payment of the half-yearly instalments. (F. D. 1361, dated 25th June 1877.) Instalments paid before the completion of the half-year will be taken entirely to principal, unless, of course, any interest for a preceding half-year is overdue. Interest for any shorter period than a complete half-year will be, number of days ÷ 365 × rate of yearly interest.

2. When a loan of public money is taken out in instalments, the first half-yearly repayment shall not be demanded until six months after the last instalment is taken; meanwhile simple interest only shall be realised. But should it appear that there is undue delay on the part of the debtor in taking out the last instalment of a loan, the local Government may at any time declare the loan closed, and order repayment of capital to begin. The Accountant General should bring to notice any delay that appears to him to require this remedy.

3. The last preceding orders apply universally, but if, in any case, particular dates in the calendar have been fixed for the payment of interest, or for the repayment of instalments of debt, then such repayments should not begin until the second of the half-yearly dates so fixed, after the loan has been completely taken up, simple interest only being recovered on the first half-yearly date after the completion of the loan. For example, interest is recoverable half-yearly on a loan advanced under the rules made by Notification No. 2749, dated 17th August 1883, issued under section 5 of the Local Authorities Loan Act, 1879. Supposing such a loan to be completely taken up on 31st March and the interest to be payable on 30th June and 31st December, the first half-yearly instalment in repayment of principal will not be due until 31st December following. Simple interest only will be due on the intermediate 30th June.

(*b*) Temporary advances to municipalities should be repayable in not more than twelve months.

(*c*) A penal rate of compound interest, not less than 6 per cent., should be enforced, as far as the law allows, upon all over-due instalments of interest, or of principal and interest; and this should not be lightly remitted.

(*d*) Any default in the payment of interest, upon a loan of public money, or in the repayment of the principal, should be promptly reported by the Account Department to the local Government, and, if the loan was sanctioned, by the Governor General in Council, to the Supreme Government. A local Government receiving such a report should, in the case of a loan sanctioned by the Governor General in Council, immediately explain the circumstances to the Government of India in the Home, Revenue, or Public Works Department, as the case may be, and the steps which it has taken to remedy the default.

Accounts of Revenue Advances.

11. The following are the rules prescribed by the Government of India for Accounts of Revenue Advances :—

I.—"Revenue advances" include takavi advances, advances under the Land Improvement Acts, and any other advances which Revenue Officers are allowed or directed to make in connexion with Land

Revenue, Agriculture, or Famine, under any Act of the Legislature, or under any order of Government.

II.—Revenue advances will be issued from the Treasury, upon orders signed or countersigned by the Collector of the district or other officer authorised to exercise the powers of a Collector.

III.—The Treasury Department and the Accountant General shall take no further cognizance of these advances, beyond holding them in a separate advance account at the debit of the authorising officer mentioned in paragraph (II). For all further accounts and supervision, the Revenue Department shall be responsible.

Plus and Minus Memorandum.

IV.—In every Treasury whence revenue advances have been made, one or more plus and minus memoranda shall be kept, in which the advances shall be debited, and all recoveries credited. One of these plus and minus memoranda shall be the ordinary account of revenue advances, and other special accounts shall be opened from time to time for any special officers, authorised to make advances, who may, under the orders of the Revenue Authorities, keep and submit accounts separate from the general account of the district officer.

V.—The plus and minus memoranda maintained under rule (IV) shall be submitted with the monthly treasury accounts, and shall be under the order of the Accountant General, whose care it shall be that it accurately represents the credits, debits, and balances that pass upon his accounts in respect of revenue advances of the district or officer concerned.

VI.—No officer authorised to make advances may question the accuracy of the plus and minus memorandum as the record of his responsibility, otherwise than by satisfying the Accountant General of its erroneousness, and causing him to correct it. Every officer, therefore, should see that the debits and credits made to his account accurately correspond with those which enter his own registers and returns. If he is not the district officer, he should obtain from the Treasury a copy of the plus and minus memorandum in which he is concerned. Especial care should be taken, in paying recoveries into the Treasury, that the amount of interest and of principal recovered should be separately and distinctly credited, as the former must not, and the latter must, be credited in the plus and minus memorandum.

Revenue Department Returns.

VII.—With every return of revenue advances made to the Revenue Authorities, a memorandum should be submitted, setting forth the figures of the Treasury plus and minus account, and agreeing them with the figures of the return.

VIII.—The Accountant General shall, at the close of every quarter's accounts, send to the Board of Revenue or other Chief Revenue Controlling Authority, a return in such form as may be agreed on, showing the figures that pass upon his books in respect of Revenue advances. The object of the statement is to enable the Chief Revenue Authority to check the reconciliations prescribed in rule VII.

Irrecoverable Advances.

IX.—It shall be the duty of the Revenue Authorities, as soon as any advance is ascertained to be irrecoverable, to cause the amount of it to be written off the Accounts of Revenue Advances, and to advise the Accountant General, in order that he may charge off the amount as expenditure and direct its being written off the Treasury plus and minus memorandum.

X.—Irrecoverable advances should nevertheless be registered by the Revenue Authorities in a separate account or record, in order that any possible eventual recovery may be made; but they will not affect the Treasury plus and minus memorandum, and any recoveries will be taken as revenue.

House-Building Advances.

12. Advances to public officers for house-building are regulated by the rules in Resolutions No. 3123, dated 25th August 1871, and No. 5206, dated 26th August 1874. They should not exceed six months' salary and the whole advance is repayable within two years by deduction of one-twenty-fourth part of the advance from the officers' salary. No interest is chargeable.

1. In F. D. 291 of 17th January 1870, the Government of India ruled that even ministerial officers may, when it is absolutely necessary, receive such advances, though this application of the rule should be strictly exceptional and advances only granted with great caution and only when accommodation is not otherwise available. (As doubts are sometimes entertained as to the exact meaning of the term "ministerial officer," it may be as well to mention that this ruling was published on an application for an advance to the Head Assistant in a Commissioner's office.)

2. Advances to officers of the Postal and other Departments must be debited to those Departments, and not retained in the Civil Books.

Miscellaneous Advances.

13. Other cases of advances are specified below:—

(*a*) To Survey Officers, to enable them to join their first appointments, ~~or on transfer to distant stations~~, on the requisition of the Surveyor General. The requisition and the officer's receipt must be submitted in support of the charge.

(*b*) An Accountant General may authorise, from any Treasury in India, an advance of pay for the month in which the officer arrives in India and for the ensuing month, up to a maximum of R1,000, to any public officer in the Civil Department on arrival in India on first appointment, or on return from leave or special duty out of India. Such advances, as well as similar advances made by the Home Government, are to be recovered by monthly instalments of not less than one-third of salary, and will be advised upon the officer's last-pay certificate. The advance in India can be made irrespective of any advance made in England.

(*c*) For boundary pillars in cases where their cost is recoverable from the landowners.

(*d*) Under special orders of a local Government, subject to adjustment by the officers receiving them.

(*e*) For purchase of opium for the Excise Department (where it is not supplied from Bengal.)

1. The following rule indicates the treatment of these advances in the Account Office:—

The cost price of opium purchased will be charged as an advance under a special detailed head, but the bills submitted will be checked with the same care as if the charge were being

taken against the service head direct. If the year's supply be not laid in at once, and the price be likely to vary, the controlling officer of the province should name at the beginning of each year an arbitrary rate representing as nearly as possible the probable average; credit at this rate for all opium sold will be given to this head, and the balance taken to "Gain on sale of excise opium" under "Excise," to which will also be taken the entire proceeds of any excess found in the stock. Credit at this rate will also be given to the debt head for the amount lost by dryage and wastage during the year, by debit to "Loss on sale of excess opium" under "Excise." A similar plan should be followed in the case of ganja purchased.

(*f*) Without special authority, to a District or Sub-divisional Officer, for himself or an Assistant or Deputy, proceeding on tour, to an amount sufficient to cover his tour charges for a month; subject to adjustment upon his return to head-quarters, or upon 31st March, whichever is earlier.

(*g*) Without special authority, to a Treasury Officer or District Superintendent of Police, for expenses connected with a remittance of treasure, to be adjusted when the duty is completed.

(*h*) To an officer under orders of transfer, to an amount not exceeding one month's pay, and also not exceeding the amount of expenditure which he is likely to incur by reason of his transfer. Such advances may be sanctioned by any officer who is not lower in rank than the principal District Officer in the department concerned; and the advance should be recorded on the officer's last-pay certificate, and recovered from the salary of the officer in three equal instalments.

(*i*) Without special authority, to receivers of wrecks under Sections 77 and 78 of the Merchant Shipping Act, VII of 1880.

14. Advances for law-suits to which Government is a party are treated as final charges, not as advances recoverable, and are to be drawn and accounted for as contingent charges.

Marine Advances.

15. Officers commanding ships of the Indian Marine Department will be furnished with warrants in Form No. 10, on presentation of which, accompanied by a requisition in duplicate in Form No. 11, they may draw from the civil treasury such sums as they may require for the pay of the officers and crew, and for petty contingencies. The Treasury Officer will note the advance on the Warrant, which he will return to the officer receiving the money, and will forward the *original* requisition to the Examiner of Marine Accounts, ~~Calcutta~~, keeping the *duplicate* duly receipted, as the voucher for his Treasury Cash Account.

Chapter 8.—Bills and Remittances.

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General Explanations.

1. Orders upon other treasuries can be obtained in two forms—(1) Supply Bills, (2) Remittance Transfer Receipts. The former are issued for purposes of resource, and, when they are advertised as available at any treasury, they may be obtained on application at the rates mentioned in the advertisement. The latter are issued only under special conditions as stated below. A list of the treasuries on which bills may be drawn is given in the Appendix, page 229

1. An Accountant General may issue a Telegraphic order instead of a Supply Bill on payment by the remitter of the cost of the telegram.

2. When payments are required to be made at places remote from Government Treasuries, the amounts may, in certain sanctioned cases, be remitted ~~by money-order or~~ by hoondies, the commission being paid by Government,—*vide* Statements A ~~& B~~ which follow :—

Statement A showing the cases in which commission is paid to Bankers for cashing Government pay-bills.

Station and Province.	Department.	Rate of discount, commission, &c., monthly payable.	REMARKS.
Mount Abu	Meteorological Department.	Re. 1 per cent.	*Vide* letter from the Comptroller, India Treasuries, to Finance Department, No. 1497 T.A., dated 13th July 1884.
„ (Rajputana)	Thuggee and Dacoity Department.	Re. 1 per cent.	For cashing pay bills of Thuggee and Dacoity Department.
Banswara and Partabgarh (Rajputana).	Superintendent of Mooghia Operations.	Re. 1	Cashing pay bills of officers employed in connection with Mooghia Operations.
Chiengmai	Vice-Consulate	Rs. 3 to 4 per cent. by Bank Bills.	Foreign Department No. 3068 E., dated 15th December 1884.

Statement B showing the cases in which commission is paid for money orders in remitting Government Money.

Station and Province.	Department.	REMARKS.
Rutlam . .	Political Officer . .	For remitting telegraph stamp collections and pay of Opium Establishment.
India . .	Survey Department .	Financial Department, No. 750, dated 13th February 1885, for remitting pay or funds for contingent expenses to Survey Parties.
Ajmere . .	Assistant Commissioner .	For remitting sale proceeds of Court-fee stamps (on the sale of which no discount is allowed) and fines realized by the Courts in the interior where there are no Subordinate Judges; also for remitting pay of Persian Clerks and contingent charges to the Courts in the interior.

3. At Port Blair, remittance transfer receipts take the place of supply bills, and may be issued to the officers of the Settlement on any treasury without restriction.

4. Officers in charge of Civil Treasuries in the Bombay Presidency and of those at Quetta, Indore, and Ajmere, are authorized to draw remittance transfer receipts on the military treasure chests at Mhow, Neemuch, Deesa, and Asirgarh, on requisitions from Officers Commanding Regiments, Batteries, and Companies of Sappers and Miners, but only for military purposes.

2. The person who *draws* (*i.e.*, issues or grants) a bill is called the *drawer;* the person on whom it is drawn (and who will have to pay it) is the *drawee;* the person to whom the bill is granted is the *remitter;* the person to whom it is payable is the *payee*.

3. A remittance transfer receipt is not transferable, and is only payable to, or on the receipt of, the person named therein as payee. A supply bill is transferable; according to its form it is payable "to the order of A. B.," and A. B., the original payee, can transfer his right by endorsement. This he may do by simply signing his name on the back, in which case it becomes payable to bearer, or he may write above his signature "pay to C. D.," or "pay to C. D. or order," in which case C. D. stands in the same position as A. B. did originally and has the same powers of transfer. The writing by which such a right is transferred is called *endorsement;* an endorsement to "C. D. or order" is a *special endorsement;* the persons to whom successively a bill is transferred are *endorsees;* and the person in rightful possession of a bill at any time is the *holder*.

Limit.

4. No transfer receipt should be granted for less than R5 save for public purposes, or when it is required for a sepoy's remittance, or for a remittance on account of a service fund. And the limit of transfer receipts obtainable for private purposes is, in all cases but that of a sepoy proceeding on leave, the amount of a month's pay and allowances of the remitter.

1. It will be clearly understood that military officers in civil employ cannot be allowed transfer receipts for private purposes, even though they receive, on account of military pay, an excess over the consolidated salary of their post, and even though that excess be remitted by a paymaster's draft.

Conditions of Issue.

5. By Treasury Officers to persons in the Civil Department at par—

(a) to all civil officers for *bonâ fide* public purposes (including those of Incorporated Local Funds), to be clearly stated in the application :

1. Officers requiring transfer receipts on public service will submit with the cash a formal application certifying that the bill is wanted exclusively for public purposes, and describing the object of the remittance; if the Treasury Officer doubt whether the object is really public he should state his doubt to the applicant, or take the orders of the District Officer. On grant of a transfer receipt, its number should be noted on the application, which should then be posted in a rough file book of such applications arranged in the order of receipt. Questionable grants should be reported to the Accountant General in order to the issue of instructions for future guidance.

2. The Resident in Cashmere has been authorized under this rule to issue transfer receipts on any Treasury in India. For the purpose of this rule he is considered as a Treasury Officer in the Punjab.

3. Remittance to public officers of their pay and allowances is not ordinarily a *bonâ fide* public purpose except in the following cases :—

(*a*) Subordinate officers of the Survey and Settlement Departments who may be serving at a distance from the Survey Parties to which they are attached.

(*b*) Officers and subordinates of the Public Works Department absent on leave from their own division.

(*c*) Nujeebs and approvers of the Thuggee and Dacoity Department deputed on duty.

(*d*) Native superintendents and vaccinators of the Vaccination Department, while deputed on duty.

(*e*) Forest officers and subordinates of other circles when attached to the Forest School Circle in the North-Western Provinces.

(*f*) Subordinates of the Police Department, when absent from their districts on duty. But not more than one transfer receipt may be given in the same month in favour of the same subordinate.

(*g*) Officers and subordinates of the Internal Branch of the Northern India Salt Department.

A gazetted officer can, on proper documents, draw his pay and allowances at any treasury, and no remittance is required. A non-gazetted officer on leave in India can only draw leave allowances at the treasury from which his salary is disbursed [~~C. L. C. 161 (a) 8~~], and he must make his own arrangements for drawing it there; it cannot be remitted to him by transfer receipt. C. S. 94

4. Remittances under R50 on account of contingent expenditure incurred in another district are also forbidden, except in the case of purchases made in the capital town of a presidency or Province. (See Chapter 5, 24.)

5. Regarding issue of transfer receipts in part payment of the salaries of an establishment moving with an inspecting officer, see Chapter 1, 13, note 1.

(*b*) to judges, for remittance to the court to which payment is to be made, on account of costs of suit, and all sums realised in execution of decrees of other courts; and to collectors for remittance of sums realised under the Public Demands Recovery Act VII (B.C.) of 1879, and for remitting landlords' fees realised under section 12 of the Bengal Tenancy Act of 1885.

(*c*) to magistrates on account of remittance of proceeds of estates, property, &c., belonging to deceased police officers;

(*d*) to other heads of offices for remittance to the Administrator General of proceeds of the estates of other Government servants;

(*e*) to shipping masters at out-ports, in favour of the Master Attendant to whom they are subordinate, for the money realised on account of estates of deceased seamen, in order to its remittance to the Board of Trade;

(*f*) to public officers who have the duty of laying dâks, on account of deposits made by parties travelling by dâk;

(*g*) to Secretaries of the Service Funds for *bonâ fide* purposes of the funds

and to subscribers having occasion to make a special remittance to the Secretary;

1. But the ordinary subscriptions to the funds taken by deduction from pay are not remitted by transfer receipt;

(*h*) to college and school committees appointed by Government, when shown to be necessary;

(*i*) to postal officials on account of premium payable to Guarantee Societies;

(*k*) to native officers and men of the police battalions and police constabulary, for remitting money to their families in the form, and on the terms, provided for sepoys' remittance (see Rule 18), the heading of the descriptive roll at the back of the transfer receipt being altered by hand to suit the case: this rule is not applicable to men of the thuggee and dacoity establishments;

(*l*) to the Secretary of the Government Presidency Savings Bank for repayment of sums withdrawn from the Bank by depositors in the mofussil;

(*m*) to Chaplains to the amount of, and in part of, their monthly pay bills, at the time of their presentation, but not in exchange for cash, on any treasury of the Presidency in which they are serving.

1. When civil chaplains are paid by cheque at a Presidency town, they should send their application to the Bank with the cheque and with a certificate that the receipts required are in part of their monthly pay.

Special orders have also sanctioned, with limitation, the issue of transfer receipts in exchange for cash:—

(*n*) on behalf of the Calcutta Diocesan Additional Clergy Society, by the Bank of Bengal, Calcutta, on any treasury within the Presidency of Fort William, or by any treasury on the Bank of Bengal, Calcutta.

(*o*) by any treasury, for remittance of the salaries of army scripture-readers;

(*p*) by any treasury in the Bombay Presidency on the Bank of Bombay, Bombay, for remittances to the central book depôt there.

(*q*) by the Ratnagiri treasury to the Political Superintendent of the Savantvadi State for the public purposes of that State;

(*r*) by any treasury on the District Treasury at Jubbulpore, in favour of the overseer or manager of the Thuggee School of Industry, to all persons having occasion to make payments for articles supplied by the school;

(*s*) to Executive Engineers when they have to make payments outside their own division. But when purchases are effected, or work is done by one division or province on account of another, the adjustment will be made by book transfer;

(*t*) to salt traders in the Madras Presidency, who wish to make remittances on account of duty on Bombay salt in favour of the Collector of Salt Revenue, Bombay, on the Secretary and Treasurer, Bank of Bombay;

(*u*) to officers in all departments serving at any time beyond the frontier, for remittance of their salaries in whole or in part, to any stations in India where there is a Government treasury;

(*v*) by the Ajmere Treasury, to Officers of the Public Works Department serving in Rajputana and located at Abu, for private remittances of not less than R200 to any part of India where there is a Government treasury.

(*w*) To Emigration Agents in sums of not less than R100 for the business of their Agencies.

(*x*) For remittances to the treasurer of the Countess of Dufferin's Fund or of any branch of it.

(*y*) To any Government officer in favour of the Comptroller General or the Accountant General, Bombay or Madras, for the purchase of Government Promissory Notes, out of funds held in trust.

(*z*) ~~In favour of the Bank of Bengal, Madras or Bombay, in payment of renewal, consolidation or conversion fees on Government Promissory Notes.~~

(*a a*) In repayment of unpaid military pensions.

(*b b*) To a Telegraph officer for remittance to a distance from a treasury which he has credit.

6. By Treasury Officers to persons in the Civil Department at a premium—

(*a*) to Collectors or Court of Wards, in Bengal or elsewhere, on all treasuries, at 1 per cent. premium for remittance of sums belonging to Wards' estates;

(*b*) to the Administrator General on all treasuries in Bengal, at 1 per cent. premium, for remittance of sums belonging to estates under his charge;

(*c*) to all officers in civil employ on the Presidency Bank (or its Branch) or the Government Treasury at the capital of their presidency or province at ½ per cent. premium, on issue of pay, to the extent of their monthly salaries, for sums not less than ₹150;

1. Military officers in civil employ can obtain transfer receipts under this rule.

2. Officers employed in British Burma may be allowed transfer receipts under this clause, either on Rangoon, or Madras, or Calcutta, as they may elect, but not on more than one place.

(*d*) to persons having to pay an instalment of land revenue in another district. A single transfer receipt only can be granted to one remitter for each instalment; the particulars of the properties on account of which the money is remitted must be carefully detailed on the reverse, and the form filled up thus.—

Received from A. B., on account of C. D., proprietor, the sum of ₹——— on account of land revenue demands, to be transferred to his credit under land revenue, as per particulars on reverse, at the —— treasury.

1. The terms of issue of these transfer receipts differ under orders of the local Government: in the Lower Provinces of Bengal a fee of two annas on each hundred rupees or part of ₹100 is charged for transfer of sums not exceeding ₹500 for one remitter, but ₹1 is charged for any larger sum up to ₹1,000, and for every further fraction of ₹1,000; but the East Indian Railway is exempted from this charge in cases where it has to pay revenue of class C lands.

2. If the Revenue Board, or similar controlling authority, choose to dispense with actual remittance, arranging in some other way for announcement of the receipt to the district in which it should properly have been credited, it can also dispense with the fee; but actual remittance is necessary when the treasury in which the cash is actually received is under a different Government from that including the estate on account of which the instalment is paid. The fee to be levied in case of such receipts on account of estates under another Government will ordinarily be that levied in the province in which the cash is actually received: if no fee be there payable, charge should be made on the plan of Bengal.

3. Local cesses on land to be paid in another district may be remitted in the same way as land revenue; but ordinarily *one* receipt only, for all cesses and all land revenue together payable on all his lands, will be granted to one remitter on account of each periodical instalment.

(*e*) to persons applying for transfer receipts on the Naib Tahsil at Pahlampur, in the district of Kangra, Punjab, at 1 per cent. premium.

7. By Treasury Officers on account of officers in the Military Department for cash received—

(*a*) for a private remittance on a treasury situated in a Presidency on which the circle paymaster is not dependent for funds;

1. The cash must be tendered with a certificate from the circle paymaster or the commanding officer of a battery or a Native Regiment to the effect that the amount forms a

portion of the applicant's pay and allowances, and that he is entitled to a privilege transfer receipt.

(*b*) to European commissioned officers for the value of a named bungalow sold, on the application of the vendor or purchaser, the designation "vendor or purchaser" being appended to the applicant's signature;

(*c*) to regiments or a committee of officers, for mess or regimental purposes;

1. A certificate from the commanding officer that the remittance is *bonâ fide* for the purpose stated must accompany, except in the case of money tendered by recruiting parties on account of regimental funds; but in this case the transfer receipt must be issued in favour of the officer commanding the regiment.

(*d*) to an officer suddenly leaving a station, on the station to which he is proceeding, and for an amount not exceeding his monthly pay and allowances;

1. A certificate from the paymaster, circle or regimental, that the applicant is entitled to a transfer receipt, must accompany.

(*e*) to military officers and men, and to chaplains and medical officers attached to the army, to the extent of monthly pay and allowances, when absent on leave or duty from regimental head-quarters;

Certificate as with the case *a*.

(*f*) to his Excellency the Commander-in-Chief and officers of the head-quarters staff, and clerks attached thereto, to the extent of their monthly pay and allowances, including staff salary;

(*g*) to brigade majors and other station staff officers at 1 per cent. premium on remittances to be made under award of a Military Court of Requests;

1. In the case of remittances under this rule, it will generally be necessary to deduct the amount of premium from the sum tendered for remittance. Whenever this is the case, the calculation of premium at 1 per cent. must be made by dividing the amount tendered by 101. Example,—out of R517-3-9 the transfer receipt will issue for R512-1-10 and R5-1-11 will be carried to account as premium.

(*h*) for *bonâ fide* public purposes to be stated in the applications (rule 5*a*, notes);

(*i*) to all officers in favour of the Superintendent, Government Printing, Calcutta, on account of value of printed forms supplied.

(*k*) to an officer who is a subscriber to the Queen's Military Widows' Fund, for the amount of his subscription to that Fund.

8. By Treasury Officers on account of officers in the Military Department, without payment of cash—

(*a*) in the case of British regiments of infantry and cavalry and batteries of Royal Artillery, for public purposes, in part of any of the regimental paymaster's cheques, and for private remittances of officers and men in part payment only of the advance drawn on the 25th of each month.

(*b*) to officers commanding native corps for public purposes in part of any of the regimental cheques and for private remittances of officers and men in part payment of the first cheque only drawn in each month.

(*c*) to military officers at stations where there is no circle paymaster, in liquidation of drafts or transfer receipts, whereby the paymaster has remitted pay and allowances.

1. As none of these receipts are transferable, the name of payee as well as remitter must be given in the application.

2. On a representation that military officers at Dugshaie and Subathoo had frequent need to make payments at Simla, on which treasury their regiments are dependent for funds, and

on which, therefore, they cannot obtain transfer receipts, it was arranged that the paymasters should send to the Treasury Officer a statement of the sums to be paid at Simla, naming the payees, whether private persons or a bank, and at the same time furnish each officer requiring money to be paid at Simla with an order or certificate specifying that "the Treasury Officer has been requested in Statement No. , dated , to retain Rs. A. P. for payment on presentation of this order to ."

3. The Treasury Officer would charge the total amount of the paymaster's cheque, retaining the amount of the statement for payment to the parties named, and issuing the remainder to the paymaster. Afterwards the paymaster's statement with the orders (to which the several parties should attach their receipts for the contents) should be sent to the paymaster by the Treasury Officer.

4. When a detachment of a European regiment is serving at a distance from its head-quarters, the regimental paymaster may obtain transfer receipts, in exchange for cash, on the treasury of the district in which the detachment is serving, but will in his application (*see* note, following rule 7*a*) state that the remittance is being made to a detachment of the corps in urgent want of funds at the station drawn on.

5. The system prescribed in notes 2 and 3 above is applicable to officers of the Haidarabad Contingent, who require payments to be made from the Haidarabad Treasury.

By Circle Paymasters.

9. Circle paymasters will never draw transfer receipts upon each other, but may grant them upon any civil treasury in the Presidency in which they are themselves located, or on a treasury at a station in which troops dependent on them for funds are located.

(*a*) for *boná fide* public purposes;

(*b*) for private remittances of staff and local officers, but not of officers on the pension establishment, non-combatants or ordnance drivers. Non-combatants, however, within the *old* Rawalpindi circle of payment, have been specially allowed the indulgence of obtaining transfer receipts in the same manner as fighting men.

1. The Superintendent of Family Payments, Madras, may issue transfer receipts on treasuries of other provinces if the payees are resident there.

10. Private transfer receipts under rule 9 (*b*) can be issued only at the time of payment of allowances, and in liquidation thereof, and not in exchange for cash separately tendered. The commanding officer will send with the pay abstract a list of transfer receipts required in part payment thereof, naming the remitters and payees; and the receipts will be returned to him, an advice list in Form 12 being forwarded by the Paymaster to the drawee by post of the same day. (See also Rule 17, &c. for sepoys' remittances.)

1. The privilege remittances of military officers are limited to the pay and allowances of regimental officers of their rank, with the exception of officers of the Bombay Establishment and those on the head-quarters staff of the army, who may remit to the extent of their monthly pay and allowances including staff salary.

11. To transfer receipts drawn, under rules 8 and 9, on the Amritsar Treasury for the pay of officers on leave in Kashmir should be appended a printed slip in the following terms:—

"This transfer receipt is payable only to the person named in it or to his authorised agent."

1. If payment be desired through the agency of a native banker who does not hold a power-of-attorney, a letter in the following terms must be addressed to the Agent of the Bank of Bengal at Amritsar and sent direct to him (prepaid), and a duplicate of the letter given to the banker or his agent or representative for presentation with the transfer receipt, which must, however, also bear the signature of the payee:—

"SIR,

I request that you will pay the amount of the transfer receipt, of which particulars are given in the margin, to

I have, &c.,

Payee.

No.
Date
Drawn by
On Amritsar Treasury in favour of

To

THE DEPUTY COMMISSIONER,

AMRITSAR."

It must be understood that the concession does not extend, beyond the single case noted, either to other treasuries or other bills or other payees.

12. The Field Paymaster with an Expeditionary Force despatched from India—such as the late Egyptian Expedition—may draw transfer receipts on any treasury in India.

Issue of Duplicates of Bills.

13. When satisfactory evidence has been given that a bill has been either lost or destroyed, and application is made within a reasonable period after issue, and of course, therefore, before it has lapsed, a duplicate may, without reference to the Accountant General, be granted to the party who obtained the original, or to the payee, or the legal representative of either, but to no other person. If the bill should not have been presented for payment within three months, it will be necessary for the applicant to produce a certificate of non-payment from the drawee; the issue of this certificate will, of course, be no bar to the payment of the lost bill, if presented before the duplicate is paid.

Cancellation and Refund.

14. No bill can be cancelled without surrender of the whole set. Thus if a duplicate or a triplicate have been issued, the bill can be cancelled only if the original, *together with* the duplicate (and the triplicate if issued), be surrendered. Consequently no refund can be made on a lost bill; a duplicate must be obtained and payment taken at the treasury drawn on.

15. *All* parts being surrendered, it may be cancelled and its amount refunded at discretion of the Treasury Officer, on the application and receipt of the remitter in the case of a public service transfer receipt, and of the payee in the case of a supply bill or private transfer receipt. If in either of the latter cases the receipt of the payee cannot be obtained, the remitter's application for cancellation, with explanation of the reasons for his request, and of the difficulty in the way of obtaining the payee's signature, should be submitted for orders of the Accountant General. Although no difficulty should be made about cancellation of public service transfer receipts, it must be clearly understood that either of the other classes can be cancelled only as an indulgence, and for cause shown. No premium which has been levied can be refunded; but if, under any very peculiar circumstance, it is thought advisable to cancel a supply bill on which discount has been allowed, the amount of discount must be deducted, and no more refunded than the net amount received on the bill.

The rules applicable to cancellation of a sepoy's remittance receipt are given in rule 21.

1. If alteration of the name only of the payee is required by the remitter, it will suffice for the drawer to alter the name in the bill (initialling the correction) and to advise the drawee.

Exchange.

16. A Treasury Officer will grant a transfer receipt in exchange for one drawn on him—

if on the *public* service, only if the payee be a public officer and require the receipt to be exchanged for reasons to be stated in his application;

if for a *private* remittance, only if the payee have been removed to the neighbourhood of a treasury different from that originally drawn on.

A supply bill cannot be exchanged.

1. A bill is said to be exchanged when the payee, being unable to appear and take payment in cash, applies for a new one, endorsing the original "Received payment by transfer receipt on ."
If he can appear and take payment in cash, his obtaining a new bill with the cash paid on the old one is a matter to be disposed of under ordinary rules.

Transfer Receipts to Sepoys and Policemen.

17. In the case of sepoys' remittances, if the number of remittances to the same treasury is considerable, the commanding officer may, if he prefer it, obtain a single transfer receipt, including the whole of the remittances.

18. On the back of the transfer receipt is a form of descriptive roll intended for the case of sepoys' and policemen's remittances. In these cases the commanding officer should fill up and sign the descriptive roll and then forward the receipt to the Treasury Officer on whom it is drawn, with a receipt in Form 13, which, signed by the payee, will be returned to the commanding officer by the Treasury Officer for the satisfaction of the remitter.

The remitter should himself send an advice to the payee of the fact of a draft having been issued in his favour.

But when a sepoy is on leave and is himself the payee of the transfer receipt, the form of descriptive roll on its back need not be filled up, as his description is given on his leave certificate.

1. In the case of a consolidated transfer receipt (under rule 17), including several payees, the descriptive roll must be separate from the transfer receipt, as it must be long enough to contain descriptions of all the payees. The separate receipt, Form 13, should also be consolidated, so as to show in columns 1—Name of remitter, 2—No. of his company, 3—Amount of remittance, 4—Signature of Payee.

2. The "commanding officer," in the case of a policeman, is the district superintendent of police; and, according to the rules in force in the lower provinces of Bengal, this officer will send a copy of the descriptive roll to the district superintendent of police of the district in which the payee resides, who will call on the payee to appear and, if satisfied as to his identity, will deliver the roll to him with instructions to present the same at the treasury and receive payment. Such drafts to policemen will be advised by the Treasury Officer in the usual advice list.

19. These receipts are payable only to the parties described in the roll, and, if they are in favour of a sepoy, intimation must be given to his commanding officer, who will furnish a certificate of identity to enable him to obtain payment. In cases of doubtful identity, payment may be made at discretion on security. Payment may, however, be made to the payee's regimental staff officer, should the sepoy be absent or unable to attend the treasury and have endorsed the bill, or should he be dead, but not otherwise.

20. If the payee's corps have been removed to another district under the same local Government, the Treasury Officer on whom it is drawn may transfer the receipt by assignment to the Treasury Officer of that other district, by

whom it will be paid in accordance with the above rules. Notice of such assignment and payment should be immediately given to the drawer of the receipt by the Treasury Officer by whom it is paid.

1. If the payee's corps have been removed to another province, *e. g.*, from Cawnpore in the North-Western Provinces to Dinapore in Bengal, the receipt should be returned to the remitter for cancellation.

Lapse of Sepoys' receipts.

21. Should no application for the payment of the receipt be made within one month of its arrival, the Treasury Officer must give notice to the payee. If the receipt remains unpaid at the expiration of six months from the date of issue, it should be cancelled in the remittance list recorded in the office of the treasury drawn upon, and the uncurrent receipt returned to the drawer for the issue of a fresh receipt, or for the refund of the amount, as may be required : if the payee afterwards apply for payment, he should be directed to address the remitter. Should such a receipt, whether original or duplicate, be lost in transit, report should be made to the local Accountant General, who will decide the case specially on its merits, sanctioning refund to the person indicated if it appears right. When the bill is six months old and therefore void, there need be no hesitation in permitting refund on production of a non-payment certificate from the treasury on which it was drawn.

1. It has happened that an uncurrent receipt returned under this rule has reached the remitter's station after he has left it on furlough ; in this case its amount may be refunded on the receipt by his commanding officer signing *for* the remitter, and also certifying that remitter's signature could not be obtained, in consequence of his being absent on leave from which he would not return for some weeks.

Treatment of Sepoys' consolidated receipts.

22. When a consolidated transfer receipt (rule 17) is received, the Treasury Officer will disburse the amount, and pay to each payee in attendance the amount remitted, taking his acknowledgment in the form of receipt (rule 16, note) ; the balance unpaid will be placed in deposit, and disbursed as the payees attend. Those who have not attended within one month will be warned as directed in rule 21. As soon as all the payees have attended and been paid, the Treasury Officer will return the payees' acknowledgments to the commanding officer. If any part is still unpaid after six months from the date of the remittance, the balance unpaid will be remitted, by transfer receipt, to the paymaster, and the acknowledgments so far as received sent to the commanding officer, with the information that the unpaid amounts (enumerating them) have been returned to the paymaster.

Chapter 9.—Budget.

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Responsibility.

1. The responsibility for all the estimates for the coming year, especially those of charge, lies upon the local Government, and they are accepted by the Government of India as the estimates, not of the local Accountant General, but of the local Government; and for any error or failure in the estimates the local Government is primarily accountable. An Accountant General is bound to place the local Government in possession of all the facts which he can supply, and (so far as he is permitted to do so) of his opinion and advice bearing upon the estimates; but he will not enter, or alter, any figure in his estimate without sufficient authority from the local Government (F. D. 43 of 6th January 1871).

1. Forest estimates are reviewed by the Government of India (in the Home Department) before their figures are passed into the local budget.

Preparation.

2. No minute rules can be laid down for the collection of local details and for the estimates of revenue and charge, as each local Government has power to make such arrangements as may seem to it best; only every head of an office will prepare a *complete* estimate, including both the salaries and the contingent charges of his establishment; thus the Treasury Officer may not be called on to prepare the estimate for the civil courts and all other offices in the district, nor may the local estimate be for the variable charges only.

1. What are called fixed establishments are not irrevocably fixed for all time, and should be brought under the formal review of heads of departments, from time to time; even when there is no thought or intention of making any change in establishments, it would still seem to be desirable that heads of departments should review the entire estimate of the requirements of their departments.

3. The following are the chief rules for the preparation of the budget estimate:

(*a*) It should be for what is expected to be actually received or paid (under proper sanction) during the year, including the arrears of past years,—not for the demand or the liabilities falling due within the year. In no case are net receipts or net charges to be entered, but the gross transactions in full.

(*b*) For fixed charges the detailed estimate should show the full amount of the sanctioned scale (in the case of progressive salaries, the actuals on 1st April of the year for which the estimate is made, without reckoning any future increments), and where it is found by experience that a saving will arise from absence or other cause, a lump deduction may be made.

(*c*) The columns of numbers must be carefully checked; the rate of pay should be stated whenever possible in order to admit of verification with the column of charge. Variations in the columns of numbers as well as in amount should be explained. If they rest on an order of Government, the No. and date should be quoted.

(*d*) Opposite every item of fluctuating charge, such as travelling allowances, contingencies, official postage, and the like, note in red ink should be made of the actual expenditure of each of the three years last past, together with a brief explanation of any abnormal variation; and in all cases where estimates for the coming year differ from those of the preceding year, full explanation must be given.

1. In the case of contract contingencies, only the sanctioned allotment should be shown.
2. The estimates of contingent charges should be checked by the controlling officer, upon comparison of the expenditure of various offices.

(*e*) No new charge may be included in the budget until sanctioned by competent authority, but a note may be made at the end of the budget (with explanation) of any fresh charge that is expected to be sanctioned and to come in course of payment during the year to which the budget relates.

1. A sanction for expenditure, unless the order provides otherwise, ceases to have effect after twelve months, if not acted on.
2. It not unfrequently happens that an establishment, or some special allowance, is sanctioned for an official year, and the charge for the last month of the year only becomes due when the new year has commenced, and must be taken against the grants of that year; provision should be made accordingly.

(*f*) Every department will provide for the whole receipt and charge with which it deals finally; thus the Public Works Department which collects irrigation revenue will estimate for it.

(*g*) As charges for the freight paid in India on stores received from England will be borne by the department against which the cost of the stores is charged in the home accounts, provision will be made in the departmental estimate.

(*h*) The fact of a charge which requires special sanction having been included and passed in a budget, is no authority for its payment.

Communication of sanction.

4. As soon as he receives from the Comptroller General the last Budget notes relating to his province and the 21-column statement, the Accountant General will revise the Budget figures and work out the grants for Civil Departments as finally sanctioned. He will then send advices to all disbursing and controlling officers, shewing the amounts allowed for the contingencies and fluctuating expenditure of every office.

1. There is no need to communicate sanction for fixed charges, or for refunds, interest, or travelling charges.
2. The Accountant General need not notify any grants to the Treasury Officers.

5. The grants as made by the Supreme Government are for the service of a whole department, or, as the account phrase goes, for *major* heads. With the district distribution of the grant the Supreme Government does not concern itself, nor does it interfere with the transfer of an ascertained saving on one section of a department to meet new wants of another. But the Accountant General should not report as available for re-distribution a saving on one minor head when the grant for the major head as a whole is likely to be exceeded.

Expenditure not provided for.

6. Expenditure which cannot be met from the grant made at the beginning of the year for the service of the department to which it appertains, requires *ipso facto*, and apart from all other rules, the sanction of Government. ~~Whenever application is made for such sanction, specific information must be~~

submitted of the extent to which the original assignment for the department will fall short of what is required, as follows :—

Amount of grant for the department or major head to which the application appertains.	Amount now applied for.	Total amount now expected to be spent on the department affected during the year.

7. Sanction to an application of this nature is to be held to authorise the expenditure during the year upon the department concerned of the sum entered in the third column (F. D. 3922, dated 29th December 1870).

8. Save for exceptional reasons, expenditure for which no provision has been made in the estimates of the current year should not be proposed, and cannot be sanctioned ; in the absence of special arguments, the Government of India assumes that any expenditure proposed is intended to have effect from the beginning of the following financial year, and not earlier.

9. Whenever, therefore, a proposition is made under Rule 6, the fact that provision has not been made for the desired expenditure in the estimates should be prominently set forth, as well as the particular reasons why it is, nevertheless, considered indispensably necessary that the outlay should be immediately incurred, and should not be postponed to the next financial year. Explanations should also be invariably given why the need for the expenditure was not foreseen in time to obtain sanction for its inclusion in the estimates (F. D. 1959, dated 31st July 1873).

10. Regular provision should be made in the estimates for all advances which can be foreseen (see chapter 7, rule 9) and which are not repayable within the same year, and no advance is to be made without the special sanction of the Government of India, unless funds have been duly provided in the estimates and sanctioned by the Governor General in Council.

Inevitable payments.

11. The want of provision in the estimate does not operate to prevent payment of any sums really due by Government, nor the want of sanction to prevent record of any actual payment.

12. Money indisputably payable should never be left unpaid ; and money paid should under no circumstances be kept out of the accounts a day longer than is absolutely necessary. It in no way promotes economy to postpone inevitable payments, and it is an object of very great importance to ascertain, liquidate, and record the payment of all actual obligations at the earliest possible date.

Lapse of sanction.

13. A sanction for any charge, when not acted on for twelve months, becomes void, and must be renewed if the expenditure is required. But expenditure which might otherwise be postponed is not to be incurred in the month of March solely with a view to prevent lapses of budget grants.

1. Orders sanctioning compensation for dearness of provisions do not lapse in consequence of not being acted on for a year.

Chapter 10.—Government Securities in Trust.

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Custody.

1. All Government promissory notes deposited with Government officers, *ex-officio*, are to be forwarded by such officers to the account officer to whom they render accounts, after being endorsed as follows:—

In the Madras Presidency—"Pay to the Accountant General, Madras."

In the Bombay Presidency—"Pay to the Accountant General, Bombay."

Elsewhere—"Pay to the Comptroller General."

With each despatch of notes a covering list in duplicate in the following form (foolscap size) is to be sent:—

Particulars of Investment forwarded for safe custody to

Official designation of officer.	Fund, person, or trust in whose behalf the investment is held.	Particulars of Notes.				To what date interest has been paid.	Remarks.
		No.	Per cent.	Loan of	Amount.		

1. This rule does not apply to notes which are likely to be returned within twelve months to the person on whose behalf they are held; or to notes deposited with the High Courts, the Chief Court of the Punjab, or the Court of the Recorder of Rangoon, or to notes deposited in the Indore Residency Treasury by native chiefs of Central India.

2. The officer sending the notes should be careful that the chain of endorsements on the note is complete,—that is, that the persons or officers who endorse the notes away are the same as those in whose name they already stand, or to whom they have been endorsed. An endorsement signed "for" any other person is invalid.

3. Endorsements to or by any person "in trust for" any other, or "trustee of" anything, are also invalid. All words relating to the trust must be expunged under the initials or signature of the person in whose endorsement they occur.

4. Endorsements written upon a piece of paper which joins the two halves of a note are also invalid.

5. These, and like defects, should be at once cured, else they will inevitably give rise to much trouble when the note comes to be renewed or sold.

2. Notes deposited as security for temporary purposes for more than one year, on which it is not the wish of the depositor to draw interest while they are thus deposited, should also be endorsed by the depositor to the officer with whom the deposit is made, who will not re-endorse them, but simply forward them for custody through the Accountant General, as defined in sect[illegible] ~~Rule 2, of the Civil Pension Code~~, to the Comptroller General, or [illegible] case may be, to the Accountant General, Madras or Bombay. They [illegible] be converted into stock, but kept without any change, and delivere[illegible] expiry of the period of deposit. No accounts will be kept (other than [illegible]

art 989(b) C & R

Register of Notes in Custody), no interest will be drawn, and no fees will be charged.

3. The interest falling due upon the notes forwarded under Rule 1 will be received periodically from the account officer to whom they are sent. But it is to be observed that, as all notes of the ordinary four per cent. loans will be converted into the loan of 1865, the interest upon such notes will be paid first for a broken period up till 1st May or 1st November, and thereafter remitted regularly every half-year.

4. Promissory notes forwarded under Rule 1 will be delivered up upon application from the officer who forwarded them, sent through the account officer to whom he forwarded them. The account officers act purely as the agents of the officers who hold the notes *ex-officio ;* and the latter must be responsible that they do not realise, or sell, or return any notes which, according to the trust under which they are held, they have no power to realise, or sell, or return.

1. It should be observed that when a note is delivered up under this rule, it will not be the identical note which was sent for custody, but only another note of the same loan (or in the case of 4 per cent. paper, of the 4 per cent. loan of 1865).

2. An officer applying for delivery of a note should always specify at what treasury he wishes it to be enfaced for payment of interest.

3. Stock certificates will be sent in lieu of promissory notes, if so desired.

Sale or Purchase.

5. The Comptroller General and the Accountants General of Bombay and Madras will, as above stated, sell any notes in their custody on the part of the officer for whom they are held, and will remit the proceeds.

6. (*a*) When an officer wishes to purchase a note out of any funds which he holds in trust, he should forward to the Comptroller General, or Accountant General, Bombay or Madras, a transfer receipt for the market value, plus 5 per cent.

(*b*) If he wishes the note to be sent to him, it will be sent, together with an account and an order for the balance refundable.

(*c*) But if the note purchased is to be retained for safe custody under rule I, then the transfer receipt and the application for purchase should not be sent to the Comptroller General (or Accountant General, Bombay or Madras) direct, but should be forwarded, in accordance with rule 1, in the same way as if the transfer receipt and application were a promissory note.

1. An officer desiring a purchase should always specify whether the purchase should be of 4 per cent. or of 4½ per cent. paper.

2. ~~Transfer receipts will be issued at par when required for the purposes of this rule.~~

Commission.

7. The following rule about levy of commission is quoted from the Government notification :—

(7) A commission of one-eighth per cent., in addition to any actual outlay on brokerage, shall be charged by each of these officers for the purchase and sale, under these orders, of Government pomissory notes; and a commission of one-quarter per cent. for drawing and remitting the interest on any Government promissory notes, excepting notes belonging to any charitable endowment. These commissions shall be deducted from the payments next due to the body or person interested, and credited as Miscellaneous Revenue.

1. The fee of one rupee, levied by the Public Debt Office for issue of a new note, will also be charged against the officer on whose part it is required.

2. Security deposits of Government servants are exempted from the commission charged under (7).

Publication of Accounts.

8. Every account officer to whom notes are forwarded under rules 1 and 2 is required to publish yearly a list of the notes in his custody. Every *ex-officio* holder of a note should watch for this publication, and bring to notice any omission or error in which he is concerned.

The lists will be made up and published as soon as after March 31st of each year as they can be made up; and the following form will be used :—

No.	Name of person or fund on whose behalf held.	Amount of investment.				Name of officer to whom interest is sent.
		4 per cent. of 1865.	4½ per cent. of 1870.	4½ per cent. of 1879.	Other loans.	

Provincial and Municipal Debentures.

9. Provincial and Municipal debentures deposited with a Government officer, *ex-officio*, will be forwarded to the account officer to whom the officer in question renders accounts. The Provincial debentures will be passed on to the Comptroller General or the Accountant General, Madras or Bombay, as described in Rule 1. The Municipal debentures will remain in the custody of the local account officer, who will himself draw the interest, and forward it (less commission) to the responsible officer.

Stock Notes.

10. Stock notes deposited with public officers as security are to be handed over by them to the Treasury Officer. They should be recorded immediately on receipt, in a Register showing (1) Date of receipt, (2) From whom received, (3) On what account, (4) Number and particulars of notes, (5) Amount, (6) Date of return, (7) Column of remarks.

11. The notes should be carefully kept in separate envelopes, one for each case, endorsed on the outside; and they should not be returned, except on the order of the officer who deposited them, written across the face of the original receipt. These receipts should be carefully filed, and the date of return recorded in the Register.

12. The Treasury Officer may, on obtaining a receipt from the depositor, separate from the notes any overdue coupons, and pass them into the Treasury for payment of the interest to the depositor. The receipt should be placed in the envelope along with the stock-notes. This procedure, however, can be adopted only if the stock-notes are of the circle within which the Treasury is situated.

Investments by Public Officers.

13. The following are the rules regarding investments in securities of funds held in trust by public officers for some public or quasi-public purpose, or on behalf of Government :—

I.—Subject to the exception referred to in Rule III, all investments in securities of trust funds held by a Government officer for a public

or quasi-public purpose, such as the maintenance of a dispensary, school or the like, shall be made in Government Promissory Notes only, and all securities other than Government Promissory Notes now held in trust for such purposes by any Government officer in virtue of his office, and all such securities which may hereafter come into his possession, shall be converted into Government Promissory Notes.

II.—All trusts for such purposes as those indicated in Rule I shall, subject to the exception stated in Rule III, stand in two names, and, instead of the personal name of an officer of Government, his official designation shall, if possible, be employed. All securities held under such trusts will, subject to the same exception, be dealt with in accordance with the provisions of Resolution by the Government of India in the Financial Department, No. 276, dated 30th April 1880. The Local Governments concerned should go through the lists of endowments, which have been several times published under the Resolution referred to, and declare which of the trusts represent permanent endowments, and should issue orders to the Accountants General that securities appertaining to such permanent endowments are not to be sold or given up without the orders of Government. The Local Government should also, in the case of any trust at present standing in the name of one officer only, issue instructions declaring what second officer should be associated in the trust.

III.—If in any case owing to any legal or other difficulty the orders prescribed in Rules I and II cannot be carried out, or if in any case it is not considered desirable to carry them out, the facts of the case should be reported to the Local Government, and the Local Government should, by special orders, make such arrangements as may be necessary to protect the interests of Government and to secure the safety of the trust funds or securities.

Chapter 11.—Interest on Government Paper.

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Enfacement for payment.

1. Interest on securities of the Government of India can be made payable at any Indian treasury on application :

if for transfer from one treasury of Madras (or Bombay) to another in the same Presidency, to the Public Debt Office at Madras (or Bombay) ; in all other cases, to the Public Debt Office in Calcutta, to which the application should be made either through the Treasury at which interest is payable, or to which it is desired to be transferred.

The note must be forwarded with the application, and will be returned, enfaced for payment as desired, and bearing an endorsement, in the following form, under initials of the Superintendent of the Public Debt Office :—

Interest for the———————— half-year or up to———————— paid on this note.

Supdt., Public Debt Office.

1. As an exception to this rule, the Public Debt Office in Calcutta requires the renewal of all notes on which the payment of interest is retransferred to Calcutta.

2. Notes on which interest is payable in the Presidency of Madras, or of Bombay, can be transferred to the London register by the bank of the Presidency concerned.

Register of enfaced Notes.

2. When advice of an enfacement is received by a Treasury Officer from the Public Debt Office, he will make the requisite entry in a register of the following form : a separate sectiont of the register being set apart for the notes of each loan. A list of curren loans is appended to these instructions.

Register of Notes of the 5th 4 per cent. Loan of 1842-43, dated 1st February 1843, interest on which is payable at————————

Number of the Note.	Amount.	Number and date of letter authorizing payment of interest.	Remarks.
			Here should be entered particulars of letters cancelling payment of interest on any notes.

REVENUE DEPARTMENT BENGAL

Payment of Interest.*

3. Payment at Mofussil Treasuries of interest upon Promissory Notes of the Government of India is made subject to the following conditions, that is to say—

First.—That the person to whose, or to whose agent's receipt, payment is made, is either the person in whose name the note was originally issued, or one who derives his title from the said person by a regular chain of endorsements of the form described in paragraph 4 below.

Second.—That all the endorsements upon the note, whether of transfer or of payment of interest, are clear and distinct; that there are no cross-endorsements, and that there remains room for a clear and distinct endorsement for renewal and for interest accrued.

Third.—That the note itself is not mutilated or torn. (Division into an upper and a lower half does not reckon as mutilation if the two halves are firmly rejoined.)

4. The form of endorsement referred to in the first condition must be one of the three following:—

(Signed) A. B.	Pay to C. D. (Signed) A. B.	Pay to C. D. or order. (Signed) A. B.

in which A. B., the endorser, is either a personal name, without addition of official capacity or of legal status (such as administrator, &c.) or is the name or usual signature of a well-known Bank; A. B. being the holder according to the tenor of the note and endorsements, preceding that signed by himself. There are, however, certain exceptions to this Rule, for which see notes 1 and 2 under Rule 6.

5. If the person who presents the note for payment of interest claims in any other way or under an endorsement of any other form than that above specified, or if the endorsements are not clear and distinct, or the note mutilated or torn, the Treasury Officer will refuse payment of interest and require the claimant, if he desires such payment to be continued, to take the measures prescribed in the rules for obtaining a renewed note in his own favour.

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* Interest at treasuries is necessarily paid for full half-years, but as between seller and purchaser of promissory notes the interest is ordinarily calculated as follows:—

I.—Interest to be paid by the month, each month to be taken as one-twelfth of a year, and to consist of thirty days or parts.

II.—In cases where it may be necessary to calculate interest on the fractional parts of a month of thirty-one days, the extra day is to be struck out.

For example, in applying the above rule to the present 4 per cent. loan of 1854-55, on which the half-yearly interest falls due on the 31st December and 30th June of each year—

A person subscribing on the 27th October would be entitled to anticipation interest from 27th October to 30th December, for two months and three days: thus—

from 27th October to 27th December, two months, or two-twelfths of a year;
from 27th to 30th December, three days, or three-thirtieths of one twelfth—

A person subscribing to the loan on the 29th of December would be entitled to only one day's anticipation interest; on the 30th he would not be entitled to any.

A person subscribing to the 3 per cent. loan on any day in that month previous to the 28th February 1854 is entitled to interest from the day of subscription to the 27th February, both days inclusive, and for each day he will receive one-thirtieth of one-twelfth; thus, if he subscribes on the 3rd February, he will receive twentyfive-thirtieths, and if on the 1st February, twenty-seven-thirtieths, of a month's intierest.

6. It should be noted that if A. B. is, according to the tenor of note or endorsements, holder in any other than his personal capacity, an endorsement is not legally valid if it is made in his personal capacity only, whereas if it is made in any other capacity, the Treasury Officer must, in conformity with the present orders, require renewal to be applied for. One effect of this order, therefore, is to cause reference to be made to the Public Debt Office in every case of endorsement by such a holder, except in the cases mentioned in notes 1 and 2 below.

1. An exception is made in favor of the chain of endorsements beginning with the Account Officer in whose custody notes are held under Chapter 10 or Chapter 21 of this Code, and ending with the person on whose account the securities were held, or to whom they are returned. The Treasury Officer may admit endorsements which are manifestly the record of a transaction of this character.

2. In the case also of the public offices named below (*vide Gazette of India* of 27th March 1886), a Government security may be made or endorsed payable to, or to the order of, the holder for the time being of the office, by the name of the office :—

Office of Comptroller and Auditor General.
" Accountants General.
" Comptroller.
" Controller of Military Accounts.
" Accountant General, Military Department.
" Accountant General, Public Works Department.
" Examiners of Public Works Accounts.
" Examiner of Military Works Accounts.
" Examiner of Telegraph Accounts.
" Secretaries to the Government of India.
" Secretaries to Local Governments and Administrations.
" Secretaries to Boards of Revenue.
" Commissioners.
" Collectors, Magistrates, Judges.
" Deputy Commissioners.
" Treasury Officers.
" Directors of Public Instruction.
" Inspectors of Schools.
" Inspectors General, Jails.

Office of Inspectors General of Registration.
" Inspectors General of Police.
" Deputy and Assistant Inspectors General of Police.
" District Superintendents of Police.
" Political Residents.
" Political Agents.
" Commissary General-in-Chief.
" Commissaries General.
" Executive Commissariat Officers.
" Superintending Engineers.
" Executive Engineers.
" Masters of the Mint.
" ~~Inspector General of Forests.~~
" ~~Conservators of Forests.~~
" ~~Deputy Conservators~~ of Forests.
" Director General of Post Office.
" Post Masters General and Deputy Post Masters General.
" Director General of Telegraphs.
" Presiding Officers of Courts and Officers empowered by the Code of Criminal Procedure to require the execution of bonds.

7. It may be noted that there are many cases in which endorsements of other forms than those described in Rule 4 above are perfectly legal and admissible; and the Treasury Officer is directed in various rules in this chapter to attest and register documents in support of such endorsements. But it is desirable that after any such endorsement has been made or proceeding taken, the admissibility of it may be tested by the Public Debt Office, so as to prevent any disputes as to title; and with this view, the holders of such notes are, pending their renewal, debarred the privilege of receiving interest elsewhere than at Calcutta, where alone, by the literal terms of the note, it is payable.

8. On presentation of a Government security for the realisation of interest due, it is necessary to see that it has been duly enfaced for the payment of interest at the treasury, and that advice of the same has been received and registered. Interest should not be paid on a Government security unless duly enfaced; also, if the Superintendent's endorsement, mentioned in Rule 1, is not on the note, the Treasury Officer cannot pay interest, but must return the note to the Public Debt Office, in order that the omission may be supplied.

1. But if the notes are a first issue under an open loan, no Superintendent's endorsement is required or should be called for.

9. Similarly, before the first payment of interest is made on a renewed Government security, attention should be directed to the certificate of the last payment of interest made on the old note, which is entered on the back of the new note in the following form, and authenticated by the initials of the Superintendent of the Public Debt office :—

"Interest for the half or up to paid on this note

A. B., *Superintendent.*

N.B.—In the case of new notes on the reverse of which provision has been made for recording each payment, this certificate is unnecessary.

10. At each treasury will be kept a supply of the prescribed form of receipt for interest (Form 14, quarter foolscap size), which will be given on application to any person proposing to draw interest.

The following instructions are printed on the back of the receipt, and should be attended to. Personal attendance of the holder is not necessary, but the notes on which interest is drawn must be produced for endorsement of the payment.

N.B.—1. A separate receipt must be given for the notes of each Loan; but any number of notes of the same Loan may be entered in the same receipt if the interest is payable to the same person.

2. The whole of the interest due on a note must always be taken. Partial payments are not allowed.

3. Receipts for interest on Government securities are exempt from stamp duty.

4. Signatures in native character must be translated, and signatures of native females attested in the manner prescribed in rule 14 (a).

5. The promissory note or notes must be produced with the receipt. If a form is printed on the back of the note (as is the case with all renewed after May 1881), the paying officer will enter a note of the payment; but if the promissory note bears no such form, then a receipt for interest must also be given on the back of the note, thus—

"Received interest for half-years ending Rs.

X. Y., (Signed) A. B."

Treasury Officer.

6. If the back of the note is full of endorsements and there is no space for a further clean endorsement, the Treasury Officer should decline to pay interest, and require the holder to send his note in for renewal.

7. On application at the Treasury, or Public Debt Office, promissory notes may be converted into stock certificates, in which case the interest is paid by warrant, which will be delivered to the holder by the Treasury Officer upon receipt from the Public Debt Office; or, on application, the warrant will be sent direct to the holder through the Post.

Record of payment.

11. The payments made will be entered by the Treasury Officer in registers in Form 26, subordinate to the cash book, of which there should be two, one for ordinary four per cent. Loans, and the other for other Loans, and corresponding schedules with receipts should be sent up with the lists of payments.

1. In the preparation of interest receipts and registers, all details, especially the numbers, amounts, and the numbers of the half-year, or the periods for which interest is paid, must be correctly filled in: due attention to this will save much needless correspondence.

12. The signature of a proprietor or of an agent, whether for interest or sale, given on paper pasted to a Government security (even where the paper

is a slip joining together the two halves of the note), is inadmissible; the signature must be entered on the back of the *security itself*, and within the limits of the plate-mark on the face of the note; the only exception allowed is in the case of an allonge attached by the Public Debt Office (*vide* rule 21) to a promissory note.

In case an allonge is attached and a minor attains majority, the note should be receipted for renewal, as no endorsement on an allonge is admissible.

13. Crossed receipts being inadmissible on the backs of Government securities with reference to the subjoined notice, published at page 238 of the *Calcutta Gazette*, dated 22nd February 1865, care should be taken that every entry on the back of a Government security is made to take up as little space as possible.

"Whereas much inconvenience and difficulty is experienced in the Loan and Interest Departments of this office in tracing endorsements and receipts for interest written across the reverse of Government promissory notes presented for renewal or interest, notice is hereby given, with the sanction of Government, that in future cross receipts for interest will not be accepted, or further interest paid upon any note the reverse of which is filled up. The holders of notes so filled up can obtain new notes on application to the Loan Office, and on payment of the usual fees."

Endorsement to a new Owner.

14. When interest is claimed on a Government promissory note, and it is found that the note bears an endorsement showing that it has been transferred to another owner, or that a new signature is appended to the receipt for interest, attention must be given to the following points:—

(*a*) The note may have been endorsed by its former owner.

If the endorsement be in English, it will be enough to see that there is no reason to question the signature.

If the endorsement be in any native language, under it should be written a full and literal translation in English.

If the endorsement bears the signature of a native female, it must be attested by the signatures of two respectable witnesses, who must appear before the Treasury Officer (or a Sub-Treasury Officer who is qualified to take and record evidence, provided that he is not a mere ministerial officer) to testify to the genuineness of the endorsement. Such officer should authenticate the examination in the following form:— before a Justice

"Examined before me."

(Signed) A. B., *Treasury Officer.*

(*b*) The note may have been endorsed by the attorney of the former owners.

In this case the Treasury Officer is to refuse payment of interest and to require the claimant, if he desires such payment to be continued, to have the note renewed in his own favour. (Financial Department Notification No. 378, dated 18th January 1884.)

(*c*) It may have been endorsed by the heir, executor, or administrator of an estate. unless the claim is not [illegible]

In this case the Treasury Officer will also refuse payment of interest, ~~but in order to facilitate future proceedings he may call for~~ a certificate under Act XXVII of 1860 (for that class of persons not usually designated British subjects), or a probate or letters of administration (in the case of British subjects)

from a court of competent jurisdiction, within whose limits and jurisdiction the deceased's estate is situated; and must register such certificate, probate, or letters of administration (rule 29), and enter them on the reverse of the note, immediately under the endorsement, to the validity of which they are to testify—care being taken that a certificate to realise interest only is not admitted in support of a transfer endorsement.

15. In case of every endorsement or signature supported by a document requiring registration under rule 29, the number which the document bears in that register, with the date of registry, must be noted on the back of the note immediately below such signature, and attested by the Treasury Officer's initials, *e.g.*,—

*Interest Power No.*_____*of*_____

(Signed) A. B., *Treasury Officer.*

Case of Death.

16. Under ordinary circumstances, and unless the right is openly and expressly disputed, property in promissory notes, standing in or endorsed into the names of more than one proprietor, lapses to the survivor or survivors; but in all cases in which a joint-proprietor of a note is stated to have deceased, proof of decease, either in the shape of a solemn affidavit or affirmation of the knowledge of such decease, made by respectable and uninterested parties before a justice of the peace or other judicial officer, or in the shape of a burial certificate, copied from the usual registers and attested by the proper authority, or other satisfactory evidence, should be required to be produced, and when produced should be registered, and entry made on the note, in the following form, below the signatures of the survivors:—

"Proof of death of_____, registered No._____of_____."

(Signed) A. B., *Treasury Officer.*

1. In the first blank would be placed the full names of the person deceased; in the next, the number of the entry in the form given in rule 29, and in the third, the initial letter under which the entry has been made, and the year.

Case of Marriage.

17. When promissory notes stand in or are endorsed into the name of any European female unmarried, the property of such notes used to pass on marriage (unless there was proof of any settlement to the contrary) to the husband, and the husband can, on production of the usual marriage certificate (such certificate being a true extract from the marriage register, attested by the proper authority and bearing a date prior to 1st January 1866), draw interest upon, or otherwise negotiate, promissory notes, the property of his wife before her marriage with him. In these cases the proof of marriage should be registered, and an entry made on the back of the note, underneath the husband's signature, in the following form:—

"Certificate of marriage of_____to_____
on the_____18____, registered No._____of_____

(Signed) A. B., *Treasury Officer.*

1. The blanks will be filled up with the names of wife and husband, date of the marriage, and the number of the register, in the form given in rule 29.

18. But, in cases of marriages contracted on or after 1st January 1866, the wife, under section 4 of the Indian Succession Act X of 1865, given below, has the power, without her husband's consent, to draw interest on, or to sell, Government securities standing in her own name.

"No person shall, by marriage, acquire any interest in the property of the person he or she marries, nor become incapable of doing any act in respect of his or her own property which he or she could have done if unmarried."

Renewal of Notes.

19. Notes on which the interest is made payable at a district treasury, if requiring to be renewed, must be presented at the treasury named, for transmission to the Public Debt Office, and the proprietor should be required to receipt them in the following form :—

"Received in lieu hereof a renewed note in my name with interest payable at the _____ treasury." except in cases where there is any doubt in respect of the endorsements

(Signed) Y. Z.

The Treasury Officer should despatch the notes, in halves, by post, registered; the upper halves should be despatched first, the lower halves being sent on receipt of the acknowledgment of the upper halves. Care should be taken that the due registry in the treasury office of all documents connected with transactions entered on the back of the notes is correctly certified against each transaction.

(*a*) In the receipt for renewal, the name of the payee of the new note should be correctly and legibly written.

(*b*) In the case of notes required in favour of a European female, her condition in life (unmarried, married, or widow) should be stated.

(*c*) In the cases of married women whose marriages were solemnised before 1st January 1866, the consent of the husband should be obtained, and duly certified on the notes by the Treasury Officer.

1. Before despatching a note to the Public Debt Office, the Treasury Officer must be careful to see that the interest due up to the last half-yearly date has been drawn.

20. A fee of one rupee is leviable on the renewal of every promissory note of more than R300, and should be transmitted with the note sent for renewal by a transfer receipt favouring the Secretary to the Bank. For notes of R300 and under, the rate of fee is 4 annas per cent.

1. Postage stamps are not received.

2. The cancellation of coupons attached to a note in view to re-issue of the note without coupons involves a fee of R5.

21. Notes, the property of minors or belonging to an estate in which certificate of administration is limited to the realisation of interest of which the backs are filled up, should be sent with an application to the Public Debt Office for ~~allonges to be attached~~. ~~In no case is an allonge to be attached by a Treasury Officer~~.

22. When a Government Promissory Note receipted for renewal comes before the Public Debt Office, and the title appears defective, the Public Debt Office will not ~~affix an allonge or pass an order for the payment of interest until such title is cleared, or the following procedure is adopted~~.

23. Where the defect is formal only, so that there is no practical risk in overlooking it, and,

(*a*) if the note belongs to a loan which can be advertised for discharge, then the note may be advertised for discharge through the Comptroller General on report made by the Public Debt Office, and interest may be paid on a bond of indemnity, and a new note issued at the expiration of six years from date of discharge;

(*b*) if, in the same case, the note belongs to a loan which cannot be advertised for discharge, then the interest may be paid on a bond of indemnity until the loan matures and can be advertised for discharge, when the note will be paid in six years after date of discharge.

24. If the defect, however, be a serious one, which it would be inadvisable to overlook, or, if the holder, where the defect is formal, refuses to enter into the bond mentioned in the preceding paragraphs, then the Public Debt Office will refuse to renew the note, ~~or affix an allonge~~ or pay interest until the defects in title be cured by the holder. But in cases where the note belongs to a minor, and representation is limited to interest, ~~an allonge is affixed~~ a counterpart note is issued by the Public Debt Office without further question.

25. Except in the case of estate paper where representation is limited by order of Court, and there is no question of defective title, no ~~allonge can be affixed to a Government Promissory Note~~ counterpart can be issued without the special sanction of the Comptroller General.

Consolidation and Sub-division of Notes.

26. Notes of the same loan, on which interest has been paid up to the same date, may be consolidated or sub-divided at the option of the proprietors; and every note so to be consolidated or sub-divided should be endorsed by the proprietor in one of the following forms:—

"Received, in lieu of the within, a new note for R———— by consolidation with promissory note No. ———— (mentioning the numbers and amounts of the other notes desired to be consolidated with it);" or—

"Received two (or more) notes in lieu of the within for R———— respectively."

The usual fee of one rupee is leviable upon each *new* note issued in consolidation or sub-division, but no fee is charged when notes of a consolidated loan are issued in exchange for those of other loans.

27. Debentures repayable on different dates, or at different treasuries, cannot be consolidated; and notes of sicca loans cannot be sub-divided.

Conversion of Notes.

28. Proprietors of notes of the sicca rupee loans desirous of converting them into the Government rupee loan of 1842-43 or of 1865, or proprietors who may wish to consolidate their several 4 per cent. loan notes into either of the above loans, may effect the same (*vide* paragraph 7 of the Government Notification in the Financial Department, No. 44, dated 10th January 1867, annexure A, chap. 12); no fees are charged on notes so issued. Notes of the 4½ per cent. loan of 1878 may, in the same way, be transferred to the 4½ per cent. transfer loan of 1879.

1. But a fee of one rupee, for each new note issued, is charged for a transfer from one of the consolidated loans into the other.

Registration of Powers-of-Attorney, &c.

29. A register of powers-of-attorney, probates, certificates, or other documents connected with the transfer of, or drawing of interest on, Government securities, will be kept by the Treasury Officer in the following form :—

Register of powers-of-attorney, probates, certificates, &c.

No. of Register.	Date of document.	Name of principal.	To whom granted.	Description.	Date of registry.

1. Separate pages should be reserved for separate initials, and the entries under each initial should have a separate series of numbers.

2. In the case of probates, &c., and orders of court, the name of the court, and any number it may have assigned to its order, may with advantage be noted in the column of "Date of document."

Each document will be registered under the initial of the surname in column 3, which will be in the case of—

Powers-of-attorney	that of the grantor;
Probates or letters of administration .	deceased;
Certificates for administration of minors' estates	minor;
Certificates of death or marriage . .	person deceased or married.

30. In the case of powers-of-attorney, probates, or certificates of administration, care must be taken to record the limitations of the power conveyed, so that transfers may not be admitted under powers to realize interest only. And special attention is requested to clause 8 of Act XXVII of 1860, under which the Government securities on which certificate-holders are empowered to receive interest, or which they are empowered to negotiate, must be described in the certificate. The list of securities covered by the certificate should be copied into column 5.

Note.—The Governor General in Council is advised that certificates granted under Act XXVII of 1860, entitling the holder to draw interest of Government Securities should bear stamp duty with reference to the value of the securities and not with reference to the amount of interest to be drawn. (Finance Department, 5790, dated 26th September 1874.)

31. All powers-of-attorney, certificates of Act XXVII of 1860, probates or letters of administration, proofs of death and marriage, and other documents connected with the transfer, &c., of promissory notes, when duly registered, will be endorsed in the following form :—

"Register No._____ _____."

The *188* . (Signed) A. B., *Treasury Officer.*

1. The blanks will be filled up with the number of the register, the name of the district, and the date of registry.

Stamp Duty.

32. No power-of-attorney to sell, or to realise interest on Government securities, and no letter of administration or certificate under Act XXVII of

1860, will be registered unless duly stamped. Subjoined is a scale of the stamps required by law :—

	R	a.	p.
1. General powers for sale or interest	5	0	0
2. Powers for one act	1	0	0
3. Certificates of administration to minors' estates under Acts XL of 1858 and XX of 1864, if the property does not exceed R500	5	0	0
If it is above R500 but below R1,000 . . .	10	0	0
And for every additional R1,000 or part thereof in excess of R1,000	5	0	0
4. Probates or letters or certificates of administration—If the amount or value of the property in respect of which the document is granted exceed R1,000, then on total value	2 per cent.		
For estates under R1,000, these documents do not require stamps.			
5. Certified extracts from marriage or burial registers .	0	8	0

33. The first two should be stamped with non-judicial stamps under Act I of 1879, and the last three with Court-fee stamps under Act VII of 1870.

34. Powers-of-attorney granted by a number of persons having separate legal existence require to be stamped to a value equal to the aggregate amount of duty which would have to be paid if each person had executed a separate power.

Rules regarding Powers-of-Attorney.

35. Attention is required to the following rules regarding powers-of-attorney :—

(*a*) Powers in favour of a house of business, without specifying the individual members at the time composing the house, are inadmissible.

(*b*) Powers not in favour of A and B "jointly and severally," require that both A and B should sign in any transactions done in virtue of such powers.

(*c*) General powers, *i.e.*, powers relating to all notes standing in the name of the grantor, are not supposed to apply to promissory notes in which the grantor is interested jointly with others, unless they contain a special clause to that effect, or a specification of the notes.

Registry of endorsements, losses, erasures, &c.

36. With a view to protect the holders of Government promissory notes from risk in transmitting their notes by post, Treasury Officers are authorised to register the endorsements on notes presented to them for this purpose, but should further warn holders of the advisability of forwarding the upper and lower halves with the same precautions as are taken by Treasury Officers in despatching notes for renewal. (Rule 19.)

37. When a promissory note is said to have been lost and the alleged proprietor is desirous of applying for the issue of a duplicate, he should be directed to advertise the loss of the note, without delay, in three successive issues of the *Gazette of India*, and also in the local Government Gazette. He should further address the Secretary and Treasurer, Bank of Bengal, on the subject, fully detailing the circumstances attending the loss of the note, and the dates and pages of the *Gazette of India* in which his notice appeared, at the same time furnishing any proof he may possess of the note having been his property. See also Financial Department Notification No. 112, dated 6th April 1883.

38. Every erasure in an endorsement should be accompanied by an explanation in writing, to be produced by the proprietor of the note at the time of its presentation at the district officer's office, and every cancellation of an endorsement shall be made under the signature of the proprietor of the note for the time being.

39. No document in any native character will be received by the Public Debt Office unless accompanied by a translation in English, authenticated by a responsible officer.

40. All communications on matters of detail relating to the subject of this chapter should be addressed to—

THE SECRETARY AND TREASURER, BANK OF BENGAL,

Public Debt Office, Calcutta.

Provincial Debenture Loans.

41. The rules in force for Government Securities are generally applicable to these Debentures, except that interest cannot be paid elsewhere than at the places mentioned in them. Payments of interest will be reported to the Presidency Bank in schedules similar to those in use for payments on account of Government Securities; but the amount will be charged by the Accountant General provincially, and not to "Account current with India."

1. In some cases a payment on account of profits is added to the fixed rate of interest paid upon Provincial Debentures. In such cases, the local Government will declare, by a notification in the Gazette, the amount to be added on this account to the payment of interest. For example, it will declare that, in addition to the fixed interest payment of R4 (or other sum) per cent. due on April 1st, 188 , further amount of annas per cent. will be paid on account of profits. The whole amount of the payment, including that which represents the profits, will be treated in the accounts as a payment on account of interest; and no adjustment between the Civil and Public Works Departments is required on account of it.

2. The Government of the North-Western Provinces have directed that, in the case of their Provincial Debentures, a debenture may be renewed in the name of the heir (or legal representative) of the holder, on being signed by him for renewal (see rule 19); and on the district officer endorsing on the debenture a certificate that the person so signing is the heir or legal representative of the holder.

ANNEXURE A.

LIST OF CURRENT LOANS REFERRED TO IN PARA. 2.

3rd 4 per cent. Loan of		1832-33,	dated	1st May 1832.
4th	„	„ 1835-36,	„	31st March 1836.
5th	„	„ 1842-43,	„	1st February 1843.
6th	„	„ 1854-55,	„	30th June 1854.
7th	„	„ 1865,	„	1st May 1865.
4 per cent. reduced Loan of		1879,	„	16th January 1879.
3½ per cent. Loan of		1853-54,	„	28th February 1854.
4½	„	„ 1870,	„	15th July 1870.
4½	„	„ 1878,	„	15th September 1878.
4½	„	„ 1879	„	15th September 1879.
7 shillings sterling per cent. portion of			do.	15th September 1879.

1. The Mysore Family 4 per cent. Loan of 1862, and the Bhonsla Family Temples 5 per cent. Notes are little known. The reduced 4 per cent. Loan of 1881, the sicca 4 per cent. Loans of 1824-25 and 1827-28, the 4 per cent. Stock Receipt Loan of April 1854, the 4½ per cent. Loan of 1856-57, the 5 per cent. Loans of 1825-26, 1841-42, 1854-55, 1856-57, and the 5½ per cent. Loan of 1859-60 have been in the main paid off, though some notes are still outstanding, and bear no interest.

Chapter 12.—Stock Certificates.

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Stock Certificates.

1. Stock certificates of debt are issued from the Public Debt Office, Calcutta, in lieu of promissory notes, under the Notification, Financial Department, No. 44 of 10th January 1867, annexure A of this chapter. Stock certificates have the following advantages over Government Promissory Notes:—

(*a*) Government Promissory Notes can be converted into stock certificates and re-converted into promissory notes at any time, at the option of the holder.

(*b*) The holders of stock certificates are not required to present them in person or by agent when the interest becomes due. On application made, interest will be paid to stock certificate-holders by warrants on any Government Treasury, which warrants will be sent by post, on the day the interest falls due, to the stock certificate-holders direct, or through the Treasury Officer, as they may desire.

(*c*) Stock certificates are not negotiable by endorsement, and are consequently of no value in the hands of a wrongful holder, and the risks arising from the possession of, or repeated transmission of, negotiable securities, are thereby avoided.

(*d*) In the event of the loss of a stock certificate by theft, fire, &c., a fresh certificate will issue on satisfactory evidence of loss.

2. A stock certificate certifies that "A. B. is the registered proprietor of R000 of the per cent. loan of 18 , bearing interest from," &c. The four and half per cent. loans of 1870 and of 1878 are registered only under that of 1879; these loans being practically the same. Of the four per cent. loans, registry is made under those of 1842-43 and 1865; but holders of paper of any of the four per cent. loans may have themselves registered under either of the two specified; or may register half under one and half under the other, and thus obtain their interest in quarterly payments. There is a register open for the reduced four per cent. loan of 1879, also for the three and a half per cent. loan of 1883-84.

Adjustment of Interest.

3. A person who applies for a stock certificate must first of all draw the interest due upon his promissory notes (or debentures). The stock certificate, if of the same loan as the promissory notes, will bear interest from the date up to which it has been drawn on the latter. But if the stock

certificate is applied for of another loan, then the interest is adjusted as follows :—

Applications for Stock Certificates of the Loan of 1865 :—

If the pro. notes are of the Loan of	and interest has been drawn till	interest will be paid up to	and the Stock Certificate will bear interest from
Sicca 1832-33 .	30th April . .	31st Oct. *e* . .	1st Nov.
	31st Oct. . .	30th April *e* . .	1st May.
1835-36 . .	29th Mar. . .	30th April *a* . .	1st May.
	29th Sep. . .	31st Oct. *a* . .	1st Nov.

a. Interest for $1\frac{1}{30}$ months, *i.e.*, 0 5 6·13 per R100.
e. „ 6 „ „ 2 0 0 „

If the pro. notes are of the Loan of	and interest has been drawn till.	interest will be paid up to	and the Stock Certificate will bear interest from
1842-43 . .	31st Jan. . .	30th April *c* . .	1st May.
	31st July . .	31st Oct. *c* . .	1st Nov.
1854-55 . .	29th June . .	31st Oct. *d* . .	1st Nov.
	29th Dec. . .	30th April *d* . .	1st May.
Reduced 1879 .	16th Jan. . .	30th April *f* . .	1st May.
	16th July . .	30th Oct. *f* . .	1st Nov.

Applications for Stock Certificates of the Loan of 1842-43 :—

Sicca 1832-33 .	30th April . .	31st July *c* . .	1st Aug.
	31st Oct. . .	31st Jan. *c* . .	1st Feb.
1835-36 . .	29th Mar. . .	31st July *d* . .	1st Aug.
	29th Sep. . .	31st Jan. *d* . .	1st Feb.
1854-55 . .	29th June . .	31st July *a* . .	1st Aug.
	29th Dec. . .	31st Jan. *a* . .	1st Feb.
1865 . . .	30th April . .	31st July *c* . .	1st Aug.
	31st Oct. . .	31st Jan. *c* . .	1st Feb.
Reduced 1879 .	16th Jan. . .	31st Jan. *b* . .	1st Feb.
	16th July . .	31st July *b* . .	1st Aug.

			R	a.	p.	
a.	Interest for	$1\frac{1}{30}$ months, *i.e.*,	0	5	6·13	per R100.
b.	„	$\frac{15}{30}$ „ „	0	2	8	„
c.	„	3 „ „	1	0	0	„
d.	„	$4\frac{1}{30}$ „ „	1	5	6·13	„
f.	„	$3\frac{15}{30}$ „ „	1	2	8	„

1. Notes of the Loan of 1842-43 are not allowed to be transferred to the loan of 1865 during the months of February, March, April, August, September, and October.

2. Notes of the Loan of 1865 are not allowed to be transferred to the Loan of 1842-43 in the months of May, June, July, November, December, and January.

3. When a note of the sicca loan of 1832-33 is transferred, the interest is reckoned upon the old sicca value up to the date of receipt of the application, and upon the new issuable Government rupee value from that date till the end of the quarter or half year for which interest is adjusted.

Adjustment for Sicca Rupees.

4. In the case of promissory notes of the Sicca Loan of 1832-33, there is a further adjustment of the principal, the applicant being allowed at his option to make up the principal to an even hundred by paying the difference in cash, or to receive back the excess over the even hundred. *E.g.*, the holder of a Sicca Note for ₨500=Government ₨533⅓, is allowed the option of receiving back the excess of ₨33⅓ in cash and a stock certificate for Government ₨500, or of paying up ₨66⅔ and receiving a stock certificate for Government ₨600.

1. The rate of batta on sicca rupee notes will be calculated at ₨6-10-8 per cent. in all treasuries in Bengal, Behar and Orissa; ₨4-8 per cent. in all treasuries in the North-West and the Punjab; and ₨6-8 per cent. in all treasuries in Madras and Bombay.

Form of application.

5. The applicant for a stock certificate, after drawing all interest due, must endorse the notes (or debentures) under his signature, "Pay to the Viceroy and Governor General of India in Council," and must make a list of them in the annexed form A.

1. These forms will be supplied to treasuries by the Bank of Bengal, Public Debt Office, and none other may be used. One form should be filled up for each stock certificate required.

If sicca notes are included in the list, they should be stated at the head of the list, and followed by one of the following two entries :—

Total Sicca ₨ . . .	1,000
Equal Government ₨ . . .	1,066⅔
Add amount of Transfer Receipt attached	33⅓
Total required . . .	1,100
or	
Total Sicca ₨ . . .	1,000
Equal Government ₨ . . .	1,066⅔
Deduct refund now to be made	66⅔
Net required . . .	1,000

6. The Treasury Officer is enjoined to give every assistance and instruction so that this form may be correctly prepared, and to see that due registry of all documents in support of title to the notes or debentures be certified on their reverse, as prescribed in chapter 11. He must also satisfy himself that the person who presents the application is the person he represents himself to be.

7. The Treasury Officer will now forward the application and the note (in halves) to the Secretary and Treasurer, Bank of Bengal, Public Debt Office in a registered cover, insured as of the value of ₨100.

He will also be the channel of, and should facilitate, any necessary correspondence between the Public Debt Office and the applicant, so that any formal

defects may be remedied, or objections raised by the Public Debt Office removed.

1. If there be any serious objection to any of the notes, it will be better to return them to applicant for the necessary measures, and to submit a revised application for the remainder of the notes only.

8. If the papers are correct, the Treasury Officer will in due time receive for delivery to the applicant—

(1) The stock certificates applied for.
(2) An interest transfer receipt or pay order for the amount due on the conversion.

The former he will enter in a register, form B., and deliver to applicant taking his receipt in the proper column. The latter he will deal with under rule 10, below.

Form B.—Register of Stock Certificates of which Interest is payable at Treasury.

Loan.		Certificate.		Received for delivery to whom.	Note of delivery to		Remarks.
Per cent.	Year.	No.	Amount.		Date.	Signature of recipient.	[Enter here, cancellations or renewals]

Payment of Interest.

9. The interest due on the stock certificates will be sent by the Public Debt Office to the treasury, without further application, upon the due date, or it will be sent to the holder direct on his written application. It will be sent in the form of a warrant and made payable to the order of the registered proprietor.

10. The Treasury Officer will register the warrants which he receives in a register of Interest Orders as follows:—

Date of receipt.	Printed number.	Amount of each order.	To whom payable.	Date of delivery.	Receipt of person to whom delivered.

and he will deliver them either to the holder in person, or to his attorney (rule 29 of chapter 11), or to any one sent by either of these, and bearing a written and signed request for the delivery. The signature of the recipient will be taken in the register; and payment will thereafter be made at the

treasury in the usual way, as on an ordinary authorized pay-order—the Treasury Officer being responsible, as in the case of all other payments, that the payment is made to the proper person.

11. In every case advice will have been received of the issue of the warrant, and these advices must be carefully kept as in the case of advices of bills.

12. The Treasury Officer is not required to advise the holder of the arrival of his interest warrant: the holder should know the dates on which to expect it. But if the holder leaves the interest order unapplied for for eight months, then the Treasury Officer should return it (together with the next following one, which he will have had for two months) to the Public Debt Office, and mark them off in the register as thus returned. The Public Debt Office will retain them till they are claimed.

Endorsement of Stock Certificates.

13. The following form of endorsement on a stock certificate serves most of the ordinary purposes of the holder:—

Received in lieu of this stock certificate for R000, Promissory notes (*or debentures*) and stock certificates as by following detail:—

Promissory Note, Debenture, or Stock Certificate.	Value of each.	Interest, where payable.	
TOTAL			

Signed by holder, or his attorney,*
or his administrator or executor.*

Signed in my presence,
Treasury Officer of
Date,

14. By means of the endorsement, the holder can—

(1) If he wishes to sell his holding,—obtain Promissory Notes in his own name and endorse them in the usual way to the purchaser.

(2) If he wishes to sell part of his holding,—do as above for part, and obtain for the balance a stock certificate in his own name.

(3) If he wishes the payment of interest transferred to a new treasury,—apply for a stock certificate in the same terms as the one he holds, but with interest payable at another treasury.

(4) If he wishes to sub-divide his holding, or re-convert it into promissory notes (or debentures),—apply for stock certificates or promissory notes (or debentures), as he requires.

(5) If, the administrator or executor of a holder's estate, he wishes to have the holding transferred to his own name as administrator or executor

* In these cases the Treasury Officer must add the certificates required by rule 14 of chapter 11.

(or if he has the power, to his own or any other person's name, absolutely), he can obtain promissory notes and endorse them accordingly.

He may also consolidate two or more stock certificates, by endorsing all of them in the above form, with the addition of the words in italics below :—

"Received in lieu of this stock certificate for R000, *and of stock certificates No. for R000, and No. for R000 of the same loan. Total R000.*"

15. The Treasury Officer will receive the stock certificates as above endorsed and forward them to the Public Debt Office for issue of the necessary certificates or notes, which the Public Debt Office will return to the Treasury Officer for delivery to applicant. The Treasury Officer will pass them through the Register, Form B.

16. The Public Debt Office require a fee of one rupee for each new promissory note (or debenture) issued; but new stock certificates are issued without fee.

17. The Public Debt Office will advise Treasury Officers of the issue of any stock certificate of which interest is payable at their treasury, as also of the cancelment of any such stock certificate. The proper entry should be made in the Register, Form B. These advices are independent of the letters forwarding stock certificates for delivery to the holders.

Form A.

To be endorsed on each promissory note tendered for conversion into stock.

"*Pay to His Excellency the Viceroy and Governor General in Council.*"

REQUISITION SLIP FOR CONVERSION OF PROMISSORY NOTES INTO STOCK.

_____We or I_____ hereby request that the undermentioned Government Promissory Notes being _____our or my_____ property, may be registered in the Books of the Public Debt Office agreeably to Notification, dated 10th January 1867, under the per cent. Loan of , and that the interest be paid to me at the treasury of

Signed in my presence.

Treasury Officer of

Date

Name _____

Residence _____

Profession or employment _____

Particulars of Promissory Notes.			Interest due under Rule 3.	
Loan.	No.	Amount.		
	Total			

ANNEXURE A.

NOTIFICATION (No. 44, DATED 10TH JANUARY 1867) REFERRED TO IN RULE 1 OF THIS CHAPTER AND RULE 19 OF CHAP. 14.

With a view to extend to the holders in India of Government promissory notes the advantages enjoyed in London of having their property registered in the form of a book-debt, notice is hereby given that, on and after 1st February 1867, it will be optiona on the part of the holders of Government promissory notes of the various loans to register them at the bank in book-debt account, and receive stock certificates.

2. Stocks so registered may, on the application of the proprietor, be sold or transferred in whole or in part, or be re-converted into the ordinary promissory notes of this Government in sums of R500 and upwards in even hundreds of rupees.

3. Promissory notes intended for conversion into book-debts must be surrendered along with a written application, forms of which will always be available at the bank.

4. Holders of notes of the various 4 per cent. Loans, who may be desirous of registering them at the bank in book-debt account, will receive in exchange, for the consolidated amount of such notes, a stock certificate, not transferable by endorsement, of the 4 per cent. Loan of 1st May 1865.

5. Accrued interest to the date of registry, as well as anticipation interest on the registered stock to the close of the half-year then current, will be paid before issue of the certificate.

6. On notes of the Sicca Loans, fractional parts under one hundred rupees will, as at present, be either paid in cash by the bank, or be made up to even hundreds on payment of the difference by the holders.

7. Government promissory notes of the various 4 per cent. Loans may also be consolidated at the option of the holders into notes of a corresponding amount in the 4 per cent. Transfer Loan [of 1842-43* or] of 1st May 1865.

8. A holder of book-debt certificate wishing to re-convert the whole or any portion of the sums they represent into promissory notes of the relative Loans, may do so by tendering them to the bank, endorsed thus—

"Received, in lieu of this stock certificate, Government promissory notes of R each in the per cent. Loan (together with a new stock certificate for the balance, amounting to R)."

9. All sales or transfers of Government stock registered in the book-debt account must be made in even hundreds of rupees from 500 upwards, and by transfer to be executed in the books of the bank by the registered holder or his duly-constituted attorney. Such transfer is exempt from stamp duty.

10. When the transfer has been duly executed, and the original certificate lodged at the bank, the transferee will be entitled to and receive a new certificate.

11. In cases where only a portion of the stock is transferred, such portion so conveyed will be noted on the back of the original certificate, and the purchaser will receive a certificate for an amount corresponding to the portion transferred.

12. In order to obviate the necessity of enfacing Government promissory notes for payment of interest in London, and to lessen the risk and inconvenience attending their transmission by post, holders of registered stock, who may be desirous of transferring the whole or any portion of the amount to England with a view to sale, to payment of interest there, or to their being held continuously as an investment, will, on application, obtain from the bank a non-transferable certificate in duplicate, on production of which at the Bank of England the amount of stock so advised and certified will be registered in the name of the payee and a certificate issued for the same.

13. As no enfacement or renewal fees will be levied, each non-transferable certificate issued by the Bank of Bengal will be chargeable as under,—*viz.*, one rupee for sums not exceeding rupees five thousand, two rupees on sums not exceeding ten thousand, and an additional rupee for every sum of rupees five thousand above that amount.

NOTE.—PRESENT CHARGE ON EACH NOTE.—*R1 for enfacement; R1 for renewal;* R2 on each note; and only renewed clean notes, as a rule, are sent to England.

14. Forms of transfer and special powers-of-attorney for effecting sales or purchases, will always be available at the bank on payment of a trifling fee.

* See Notification, F. D., No. 3999 of 15th November 1871.

Chapter 13.—Stock Notes.

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General Rules.

1. Stock notes are issued according to the terms of the Resolution of the Government of India in the Financial Department, No. 1438, dated 8th March 1882, published in the *Gazette of India* of the 8th March 1882, page 82, and reproduced in annexure A of this chapter. They appertain to certain circles of issue, which are as follow:—

Calcutta Circle, comprising Lower Provinces of Bengal, and Assam;

Allahabad Circle, comprising the North-Western Provinces and Oudh, and Ajmere;

Lahore Circle, comprising the Punjab;

Bombay Circle, comprising the Bombay Presidency and Sind, and the Central Provinces.

Madras Circle, comprising the Madras Presidency and Coorg.

2. Stock notes will be obtainable on demand at all district, sub-divisional, and tahsildars' or similar subordinate treasuries within the circles to which they severally belong. The interest on them will be paid annually on presentation of the note (*with coupon attached*), on or after the dates specified on the coupons at *any* of the treasuries situated within the circle to which the note belongs. A list of these treasuries, in English and the local vernacular, should be hung up in each treasury which has a supply of stock notes for sale. This list should also contain rules ~~13 and 14~~ of these rules 15 & 16 and para. 4 of the Government Resolution quoted in the preceding rule. A similar placard, with the permission of the local Post Master General, may be hung up in each local Post Office.

3. The following rules refer mainly to district treasuries; they apply, *mutatis mutandis*, to sub-divisional and other subordinate treasuries; and should be published in the vernaculars of the several districts, with any additions that local necessities may require.

1. Stock Notes are not sold by Government at the Presidency towns; but notes transferred from other circles are issued and interest is paid upon them at the circle offices, and they may be tendered there for transfer to other circles, or for consolidation.

2. At places where the treasury banks with a branch bank, the stock notes are to be sold, not by the bank, but by the officer of Government who sells stamps. As he will receive commission, he should be required to furnish any additional security that may be necessary.

Supply of Notes.

4. The supply of stock notes to district treasuries will be regulated by the Accountant General or Comptroller of the Province, and the district officers will send their indents to him. Sub-treasuries will be supplied from the district treasuries only.

5. As soon as possible after the arrival of a supply of stock notes, the packets or boxes will be opened, one at a time, in presence of the officer in charge of the treasury, and the treasurer. The notes contained in each box or packet will then be immediately counted, and compared with the advice received therewith. If found correct, the Treasury Officer will sign the acknowledgment attached to the advice, and return it by the first post to the Reserve treasury or Circle office whence it was despatched. Unless the officer in charge of the receiving treasury can certify that the notes contained in any given packet or box were immediately counted by himself personally, or in his presence, he will be held responsible for the value of any that may be found deficient. The notes will then be placed in parcels, each containing a known number indicated on a fly-leaf attached thereto, and will be kept in the treasury, under double locks, the key of one lock remaining in the hands of the Collector, Deputy Commissioner, or other officer in charge of the treasury, and the key of the other in the hands of the treasurer.

District Stock Accounts.

6. After verification, the notes will be duly entered in the account, Form No. 15. The list received with the remittance will be carefully filed. No stock notes are to be sent to a sub-divisional or other subordinate treasury, or delivered to the treasurer, without being first passed through the account No. 15, which will be balanced and closed every day in which there is a transaction.

7. The printed numbers of the notes issued on each occasion out of double-lock store should also be recorded either on the face of this form or by way of a note upon it.

Treasurer's and Sub-Treasury Accounts.

8. Stock notes will be issued from store under double locks, only to the treasurer and to subordinate treasuries on indents from them respectively. Sales will be made, not from the double-lock store, but from the supply in the hands of the treasurer and in the subordinate treasuries. The notes will be issued from store in regular series of numbers, beginning from the lowest; and an account, Form No. 16, will be kept of the supplies given to the treasurer and to each subordinate treasury. This account will be closed and balanced every day in which there is a transaction. The balance outstanding in this account will be verified with the notes actually in the hands of the treasurer and in the subordinate treasuries.

Verification of Balance.

9. For every note received into one of the accounts No. 16, there will be

a corresponding entry in account No. 15, and the combined balances of both accounts will show the total amount of stock notes in the custody of the district treasury and its subordinate treasuries. This total balance will be counted along with the cash balance at the end of each month, in both district and subordinate treasuries, save that unopened bundles of one hundred in the double-lock store need not be counted in detail; and a certificate to that effect will be entered at foot of the Cash Balance Report.

10. On occasions of transfer of charge, the stock notes will be made over in the same manner and under the same precautions as the currency notes in the treasury.

Sale of Notes.

11. The procedure for the sale of stock notes to the public will be similar to that enjoined in the case of stamps. For this purpose there will be a register showing each transaction in the following form: (1) the date of issue, (2) how many notes of each denomination issued, (3) the par value of the notes, (4) accrued interest received, (5) the commission (if any) paid. The amounts in the columns 3 to 5 of the register will be totalled each day and posted in the treasury cash book. A corresponding entry will also be made in the Register No. 16.

12. To enable the Treasury Officer to post the Register 16 in the case of sales at sub-treasuries, the totals of each column of the Register of Sales must be reported by the sub-treasury each day on which a transaction takes place.

Commission on Sales.

13. On the actual sales of notes of the three lower denominations, a commission of one per cent. is payable to all persons, whether in the service of Government or not who are charged with the sale. The commission should be paid to the person primarily conducting or responsible for the sale. In case of doubt, the Collector or Deputy Commissioner should decide to whom the commission is to be paid.

14. On sales of the higher denominations of notes, no commission is payable except under the special orders of the Government of India.

Adjustment of Interest at time of Sale.

15. A person purchasing a stock note at any other time than the first half of the February of the year preceding that marked upon the lowest (that is, the first payable) coupon attached thereto shall have the option (1) of paying up the interest already accrued upon the said coupon and of keeping the said coupon, (2) of receiving anticipation interest up to the 1st of February following the date of purchase, and taking the note without the said coupon. In all such cases no account shall be taken of the interest due for broken periods of a month. Under no circumstances, however, shall the purchaser be called upon to make good any short payment of interest by him or any over-payment made to him: the officer selling the stock note will be responsible for any errors thus made.

16. The interest accrued on each denomination will thus be reckoned as follows:—

ON NOTES OF RUPEES

Date of Sale.	12-8			25			50			100		
	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.
1st February to 15th February	0	0	0	0	0	0	0	0	0	0	0	0
16th February „ March	0	0	8	0	1	4	0	2	8	0	5	4
„ March „ April	0	1	4	0	2	8	0	5	4	0	10	8
„ April „ May	0	2	0	0	4	0	0	8	0	1	0	0
„ May „ June	0	2	8	0	5	4	0	10	8	1	5	4
„ June „ July	0	3	4	0	6	8	0	13	4	1	10	8
„ July „ August	0	4	0	0	8	0	1	0	0	2	0	0
„ August „ September	0	4	8	0	9	4	1	2	8	2	5	4
„ September „ October	0	5	4	0	10	8	1	5	4	2	10	8
„ October „ November	0	6	0	0	12	0	1	8	0	3	0	0
„ November „ December	0	6	8	0	13	4	1	10	8	3	5	4
„ December „ January	0	7	4	0	14	8	1	13	4	3	10	8
„ January to 31st January	0	8	0	1	0	0	2	0	0	4	0	0

and the anticipatory interest to be paid is the full year's interest (shown in the last line) diminished by the amount shown against the date of sale.

Illustration.—A note for R25 is sold on the 16th June 1882, with a coupon attached bearing date 1st February 1883. Here the purchaser may either pay interest for five months and retain the first coupon, or receive interest for seven months and give up the first coupon. For broken periods up to the 15th of a month, no claim can be made against the purchaser, and for broken periods from the 16th to the end of a month the purchaser cannot claim abatement.

17. As the payment of anticipation interest to the purchaser is precisely equal to the payment to him of the first coupon and the recovery from him of the accrued interest by the above table, the following rule of practice governs both cases:—

The purchaser of a stock note is to pay the par value, *plus* the accrued interest by the above table; and he has the option of claiming immediate payment of the coupon falling due on 1st February next.

Accrued interest is thus credited in *all* cases of sale (except from 1st to 15th February): the anticipation payment of the coupon will be dealt with under rule 31.

Notation of date of Issues.

18. The Treasury Officer must, at the time of issue of a note, impress or write upon the back of it the year (not the date) of issue. The year is to be written, or impressed, in the middle of the back of that part of the note which will last remain in the holder's hands before it requires renewal in consequence of the exhaustion of the coupons.

19. Notes sold to syndicates or licensed vendors will be marked with the year of issue to them, and not of sale by them.

Account of Issues.

20. A plus and minus memorandum in Form 17, showing the balance, receipts, and sales of stock notes of each denomination, will be attached to the

monthly treasury cash account, that is rendered to the Provincial Accountant General or Comptroller.

1. It is to be noted that total (A) of this memorandum must always agree in the value column with total (B). But if there have during the month been any exchanges under rule 22, the totals of the denomination columns will not agree, because the exchanges are not entered in the return. The Treasury Officer should be careful both that the denomination details work out in each line to the value stated against them, and that the totals (A) and (B) in each column are correctly added up. It should be noticed that the balance of the memorandum, as also those of the double-lock, treasurers' and sub-treasury accounts, include spoiled Notes not yet returned to Circle Office, as well as new and unissued ones.

Detailed Balance Report.

21. The balance of this memorandum must be verified and reported in detail to the circle office upon 1st February and 1st August of each year, lists in the following form being attached to it; that is, one list for each sub-treasury, one for the treasurer's balance, and one for the double-lock store:—

District of *Balance of stock notes in the (sub-treasury or double*
locks) upon 1st *counted in detail and verified by (name of officer).*

Denomination.	From No.	To No.	No. of pieces.	Par value.	Total of each Denomination.
12-8	$\frac{E}{15}$003662	$\frac{E}{15}$004000	339	4,237-8	

1. It will be observed that the verification of 1st February has to be supported by the lapsed coupons of all the notes included in the balance. (Rule 48.)

Exchanges.

22. Any person may present notes of lower denominations for exchange into an equal value of higher denominations. ~~The only entry to be made in the exchanging officer's accounts is that in Form 16, as the transaction does not pass in any way into the cash book.~~

23. The exchanging officer must be very careful that the coupons of the notes he issues run from exactly the same date as those of the notes he receives. If the note he receives is one upon which interest has been prepaid under rule 17, its coupons will run from a date one year later than those of the notes which the exchanging officer holds for issue. In this case the exchanging officer will, in issuing the higher-value note, cut off the first-due coupon from it, and will paste together, on one piece of paper, the notes he received in exchange and this coupon cut from the higher-denomination note.

24. A note issued in exchange will be marked, in the manner prescribed in rule 18, with the year (1882, 1883, &c.) in which the exchange is made, without reference to the original date of sale.

25. A note received in exchange will be marked in red ink "exchanged" (with date), and will be disposed of under the rules for spoiled notes; but if an exchange is effected in large quantities, so that it is worth while to keep the notes for re-issue, the notes should be returned, without being defaced to the Circle Office.

Spoiled Notes.

26. Stock notes which may be spoiled and may become unfit for circulation will be returned by the treasurer and sub-treasurer to the double lock store, being written off account 16 and brought on account 15. From the double lock store they will be returned to the Circle Office.

27. So if any note received from the Circle Office is found unfit for issue, it will be returned after being passed through the district account, Form 15.

1. Stock notes, as received from England, sometimes contain defects which render them unfit for issue. It is not advisable to withdraw notes of this kind from the complete bundles, issued in series to the districts; but they will be enfaced, at the Circle Office, in red ink, "unfit for issue," and should be treated as spoiled notes, when the sales at the treasury reach the number which they bear. For example, if note 003406 is found in the Circle Office to be unfit for issue, it will nevertheless be passed out to the district, with the bundle of fifty or a hundred to which it belongs. The district officer will keep it in his double-lock store, reckoning it as a good note, until in course of time he has to issue it. Then instead of issuing it, he will withhold it, and return it to Circle Office as a spoiled note.

28. By the arrangement described in Rules 46 to 48, all notes in the district offices—whether double-lock, or treasuries, or sub-treasury stores—bear coupons, of which the first payable coupon always bears date the 1st of February next following.

29. Accordingly, every note returned to the Circle Office as spoiled must bear a complete series of coupons, commencing with the one payable on 1st February next.

30. The only exception is provided for in the end of rule 23, which shows that in certain cases a spoiled note may bear, as its first coupon, the coupon of *another* note or notes.

Payment of Coupons.

31. Interest on Government stock notes will be paid on surrender of the corresponding coupon in the manner enjoined in clauses 10 and 11 of the Government Resolution. Each treasury will pay the interest upon any stock note of its Circle that may be presented to it for the purpose, whether issued by itself or not, subject to the following provisos (1) that the coupon is not detached from the stock note, and that it bears the same number and carries the same amount of interest as the note; (2) that the coupon is presented on or after the date printed upon it; (3) that there are no erasures or alterations on the note or coupon, and that it is not mutilated. Income-tax is not to be deducted.

32. If satisfied on these points, the treasurer will cut off and retain the coupon, stamp it "Paid," and pay the amount of interest to the person who presented it—returning to him the note with the other coupons still attached to it. But if all the coupons have been discharged, the treasurer will keep the note, and issue a new note in lieu of it, under rule 49.

33. This procedure will be observed whether the coupons are paid in cash or credited as revenue under clause 6 of the Resolution.

1. As no claim can be allowed to be made on the holder in respect of overpayments of interest, the paying officer will have to bear the responsibility for any mistakes.

2. The Treasury Officer may, however, direct payment of coupons of stock-notes which have been detached before presentation at the treasury, if the relative stock-notes are produced, and he is satisfied that the separation was made by inadvertence or through ignorance of the rule requiring the coupons to be presented in an undetached condition.

3. When a treasury banks with a branch bank, the branch bank may divide and pay the coupons without reference to the Treasury Officer, and charge them in its daily sheet. The Agent is, however, at liberty, in any case in which he is in doubt, to refer to the Treasury Officer for instructions, but his proceedings will not be challenged on grounds not manifest upon the face of the coupon.

34. The coupons paid will be entered in a register in the following form :—

Date of payment.	Printed No. of Coupon.				Value of coupon.	Principal if renewed.
	of 1883.	of 1884.	of 1885.	of 1886.		

35. The total payments in the value column for the day shall be posted in the treasury cash book. A copy of this register, with coupons, will accompany the cash account or list of payments rendered to the Provincial Account Officer.

1. In the case mentioned in rule 17 a coupon may be paid before the date printed upon it; but the procedure and entry on account are in every respect the same as that prescribed in these rules. The stamp "Paid" must be put on so as not to obliterate the number upon the coupon.

36. As coupons are very small in size, particular care must be exercised in tying them up and despatching them, so that none be lost in transmission.

Renewal of Notes.

37. When payment of interest is made upon the last coupon of a note,—that is, upon the coupon which also bears the record of the principal value,—the Treasury Officer has not only to pay the interest, but to issue a new note in lieu of the principal coupon surrendered.

38. In this case, the principal value will be entered in the final column of the Paid-coupon Register prescribed in the above rule, and passed through the accounts as a payment on account of "Renewal of Stock Notes"—the principal coupon being the voucher both for the payment of interest entered under "Value of coupon" and for the charge for "Renewal" entered in the last column.

39. Every renewed note is to be impressed (see rule 18) with the number of the *original* year of issue,—that is, the year named on the back of the old note.

40. The principal, however, will not be paid in cash, but will be credited *per contra* as a receipt on account of sale of the new note issued; and this sale will be passed through Registers 16 and 15 exactly as a new sale.

Transfer of Stock Notes.

41. Any holder of a stock note who desires to have it transferred to another circle, should make a written application to the District Officer

enclosing the note, and stating to which circle transfer is required, and at which treasury the new note is wanted. Such application is exempt from stamp duty.

42. On receipt of this application, the district officer will pay any interest which may be due according to Rule 31 of this Chapter. He will grant a receipt for the note, and write across the note with red ink, "Received for transfer to_____circle from_____" with his signature and date. He will send the application and note to the Comptroller General, Calcutta, under a registered cover.

43. If the transfer is sanctioned, the Comptroller General will send the district officer an order for issue of the new notes required. This order the district officer will give to the applicant taking back his own receipt for the note, and instructing him to present the order at the treasury named therein.

44. The Comptroller General will advise the district officer who is to issue the new note. This district officer will check the Comptroller General's order presented to him by the applicant with the advice, and, if satisfied, will give the note to the applicant, taking his acknowledgment on the back of the order. The district officer will be careful that the coupons carry interest from the date mentioned in Comptroller General's order.

45. The note so issued will be treated in the accounts of the district officer, according to Rules 37 to 40 of this Chapter. The Comptroller General's order will be entered in the register prescribed in Rule 34, and will be sent to the Provincial Accountant General as the voucher with it. The new note will be dated as directed in Rule 39, and be passed through the account of stock notes, form 16, as issued on Comptroller General's order. In the treasury cash book, the amount will be entered on the charge side as "Comptroller General's order for issue of stock notes discharged," and on the receipt side as "Stock note issued on Comptroller General's order."

Exhausted Coupons.

46. Stock notes, when first issued to district officers, bear coupons, of which the first is due on 1st February next succeeding the date of issue; and on all stock notes which the treasury or sub-treasury sells before 1st February next, the first coupon is either sold with the note of the buyer, or paid and returned as a voucher with the treasury accounts. (Rule 17.)

47. The coupons, however, of the unissued notes still remain with the double-lock treasurer's and sub-treasury balances of notes, and when their due date, February 1st, arrives, they cease to represent a claim upon Government, and must be returned to the Circle Office.

48. Accordingly, on each 1st February the sub-treasury, treasurer, and Treasury Officer will cut off the exhausted coupons from their stocks. The number and detail of these will be exactly the same as the detailed list of stock notes making up the balance (rule 21); and they will be enfaced with the word "cancelled," attached to the verification statement (rule 21), and despatched through the district officer to the Circle Office.

Exhausted Notes.

49. Stock notes themselves are exhausted when the last interest payment on them has fallen due,—that is, on the date borne by the principal coupon. Accordingly, while the principal coupons themselves are despatched to the

Circle Office under the last rule, the amount of them will be written off Registers 16 and 15 by the entry—

"Exhausted principal coupons despatched to Circle Office, with verification memo. of 1st February"—

a detail of number, in the form prescribed in Rule 21, being added, for check in the Circle Office. One single consolidated statement should be compiled for the entire district.

Sales through Post Office.

50. The following are the instructions regarding the sale of stock notes through the officials of the Post Office Department :—

(*a*) Stock notes may be sold to Head Post Masters, for cash, at any treasury where the sale of such notes to the public is authorized. The Head Post Master will pay the value calculated according to rule 15 or 17 (*i.e.*, the same value as is paid by the public), but will receive an abatement of one per cent. commission,—that is, the one per cent. commission which on sales to the public is paid to the officer charged with the vend, is in this case given to the purchaser; and moreover, the commission is given on all the denominations, and not only upon the three lower ones.

(*b*) If a Head Post Master purchases notes with the first-payable coupon attached (*i.e.*, the coupon due upon 1st February next), he is entitled, if he sells the note without the said coupon to claim immediate payment of the said coupon from the treasury. The treasury will therefore pay the Head Post Master at any time the value of any coupon falling due on 1st February next, notwithstanding that such coupon has been detached from the note before presentation at the treasury. These payments will be dealt with according to rule 34.

Stock Notes in deposit.

51. Stock notes tendered for deposit under clause 6 of the Resolution will be examined in the following respects: (1) that they have their proper coupons attached to them, (2) that they are not mutilated, (3) that they bear no marks of erasure or alteration, and (4) that they appertain to the circle to which the treasury belongs. If received, they will be kept in the district treasury under double locks, and entered in a Register, Form No. 18. They will not be credited in the treasury cash account, as they are not cash. As the coupons fall due, the Treasury Officer will pay the interest on them, under rule 31, by a transfer credit in the depositor's name to the proper revenue head.

52. Stock notes entered under this rule at a subordinate treasury will be sent to the district treasury for custody.

53. Stock notes deposited as security and afterwards forfeited, should be held for a year after the order under which they are forfeited, and then sent to the Comptroller General, who will cancel them, and credit their par value to the proper Department of Government.

1. Stock notes should be received, as collateral security, from contractors, in the same way as Government promissory notes are received. See Rule 10, Chapter 10. (*F. D. No. 2905, dated 5th August 1882.*)

Stock Notes as Endowments.

54. Stock notes received as endowments under special sanction of Government should be forwarded in a registered cover to the Provincial Accountant General, after drawing the interest which may be due according to Rule 31

of this chapter. The following endorsement should be written on the notes before despatch :—

Forwarded to the $\frac{\text{Accountant General}}{\text{Comptroller}}$, under Rule 54, Chap. 13 of the Civil Account Code.

Date *Signature of Treasury Officer.*

Mutilated and lost Stock Notes.

55. Applications respecting mutilated and lost stock notes will be treated, the former according to the analogy of currency notes, the latter according to the rules printed overleaf as annexure B. It must be remembered that the mere loss of a note gives no claim to a duplicate, since it is payable to bearer, but the claimant must establish beyond doubt the impossibility or extreme improbability of the note ever being presented.

56. In all claims, as a precaution against fraud and to avoid useless correspondence, it is essential to obtain in the first instance and before any action of any kind is taken, a clear and precise statement in writing, signed by the claimant, declaring his ownership of the note, how and when he became possessed of it and lost it. Dates should always be given as exactly as possible, and the note must be identified by circle series and number.

57. When an application respecting mutilated notes is received by a district officer, he will submit it, with a statement of all the particulars he can ascertain, to the Reserve treasury or Circle office whence the note was issued together with the mutilated note. The whole will be sent in a registered cover.

1. Treasury Officers are not required to take note of advertisements of lost stock notes, and coupons must be strictly regarded as payable to the bearer. But a list of stock notes or which duplicates have been issued must be maintained and notice of their presentation sent to the Comptroller General, see Rule III of annexure B.

Annexure A.

Extract, para. 4, of Resolution, Government of India, Financial Department No. 1438, dated 8th March 1882.

1. With the object of affording greater facilities for the investment of small sums at interest, the Government of India have determined to issue a new kind of security termed "stock notes."

2. Stock notes will be of four denominations, *viz*, R12½, R25, R50, and R100.

3. Stock notes will be issued at par, and will bear interest at the rate of 4 per cent. per annum.

4. Stock notes will be transferable from hand to hand, without endorsement or any other formality whatever, the purchaser, presumably, paying to the vendor the interest accrued up to date of transfer. The amount of interest accruing monthly on each note will, for the convenience and security of the public, be stated on the face of it.

5. The interest payable on stock notes will be free from taxation of every description.

6. In order to obviate inconvenience to landowners from the collection and payment of land revenue, stock notes may be deposited at the Government treasury where such revenue is payable; and the interest thereon will be credited, as it falls due, to the land revenue account of the depositor. The notes will be returned and the arrangement terminated whenever the depositor so desires. The interest on coupons, if they are presented undetached from the stock note to which they belong, will also be credited, when it has become due, in payment of land revenue and State demands of all kinds.

7. Stock notes will appertain to certain circles of issue, and the value of the note and amount of interest accruing monthly will be stated thereon in the vernacular languages of the circle, as in the analogous case of currency notes.

8. Stock notes will be obtainable on demand at all district, sub-divisional, and tahsildars' or similar subordinate treasuries. Notes of any of the three lower denominations will also be exchangeable at such treasuries for their equivalent in notes of the higher denomination.

Arrangements will be matured hereafter, as circumstances permit, for the sale of notes by stamp and other licensed vendors, and at post offices.

9. A commission of 1 per cent. on actual sales will be allowed to all persons, whether in the service of Government or not, who are charged with the sale of notes of the three lower denominations. On the sale of notes of the higher denomination, no commission will be paid, except in special cases.

10. Notes of the three lower denominations are for R12½, R25, and R50. Interest will be payable annually, on presentation of the note, on or after the dates specified thereon, at *any* of the treasuries described in clause 8 which is situated within the circle to which the note belongs. The transfer of payment of interest from one circle to another will not ordinarily be allowed. On the first presentation, the disbursing officer will himself cut off, and retain as a voucher for the debit in his accounts, the coupon or portion of the note relating to the first payment of interest, and on subsequent presentations he will similarly cut off and retain the succeeding coupons. On presentation of the final or principal portion of the note, he will retain it and issue to the holder a new note, which will similarly run for a fresh series of years; and so on, unless the note shall have been advertised for repayment. No note will be discharged within twenty years from the date of issue thereof, or without six months' previous notice of intention to discharge.

11. The note of the higher denomination is for R100. Interest will be payable annually, on presentation of the note, on or after the dates specified thereon, at any of the treasuries aforesaid. The disbursing officer will himself cut off, and retain as a voucher, the coupon relating to the period for which interest is due. Notes must in this case, as under clause 10, be presented intact, and the proper portion will be cut off by the disbursing officer. On the tenth presentation the note itself will be retained, and a new note, with nine coupons attached, will be issued in its place, to run for a fresh term of years; and so on—subject, however, to the power to discharge, as stated in clause 10.

Annexure B.

Rules regarding Stock Notes alleged to have been lost or destroyed. (F. D. No. 2566, dated 20th August '85.)

I. When any person desires to make a claim for the value of a stock note alleged to have been lost or destroyed, he should at once produce before the district officer all the evidence he can produce regarding the circumstances of the destruction or loss of the note, which must be absolutely identified. The district officer may either reject the claim, or, if he is of opinion that the evidence establishes beyond doubt the impossibility or extreme improbability of the note ever being presented, he should record his opinion to this effect and forward it to the Comptroller General. The latter, if he agrees as to the effect of the evidence, may direct as follows:—

(*a*) That the loss of the note be advertised in the *Gazette of India* and the Local Government Gazettes, and that after two years from the first advertisement of the loss the value of the note may be invested, if possible, in Government Securities, or, if the amount is too small, then paid into the Government Savings Bank.

(*b*) That after twenty years from the date of advertisement, if meantime the note has not been presented for payment, the said investment, with accumulated interest (or the said deposit, if no investment has been made), be delivered to the claimant or his assignee, or other legal representatives, upon a bond of indemnity, with two personal sureties attached.

II. When the total value of the claim does not exceed R250, the Comptroller and Auditor General may direct, either immediately or after the lapse of a certain interval, the issue of a duplicate note or notes in lieu of the notes said to be lost or destroyed on a bond being given by the claimant with two sureties. The bond should bind the parties to make good any loss which may be thrown on Government in the event of the production of any of the notes alleged to have been lost or destroyed.

III. The Comptroller General will issue a notice to all treasuries of the circle to which a lost note belongs when he directs the issue of a duplicate note. If the note said to be lost or destroyed is subsequently presented for payment of interest, the interest due on it must be paid to the holder, but the fact of payment and the name and address of the presenter should be at once communicated to the Comptroller General.

IV. Every duplicate note will bear an endorsement to the effect that it has been issued in lieu of a specified lost note.

V. If the Comptroller General think in any instance that the circumstances warrant terms more favourable to the claimants than can be given under these rules, he may, if he think fit, submit the claim to the Government for orders.

Chapter 14.—Deposits.

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Explanations.

1. Deposits proper are classified under three heads, according to the department through which they are received—

Revenue deposits,
Civil Courts' deposits,
Criminal Courts' deposits,

and a fourth account (for which peculiar forms are provided) is kept, called Personal deposits; in the first three, the accounts are kept by separate items, the last is in the nature of a banking deposit account.*

* Whenever it is necessary to open a new loan, a notification is inserted by Government in all Gazettes, and a general letter in the following terms circulated to Treasury Officers; the deposits on rejected tenders are returned to the depositors on surrender of the original deposit receipt, while those on accepted tenders are either so returned, or credited to the Government of India. The rules in this chapter do not further refer to these deposits.

"All sums tendered at Government treasuries as deposits on account of the loan advertised are to be accepted; a receipt should be given in the following form:—

DEPOSIT ON ACCOUNT 4 PER CENT. LOAN.

"Received from (*name of depositor with address in full*) the sum of R_____ as a deposit on account of the 4 per cent. Loan advertised in the *Gazette of India Extraordinary* of_____188 .

_____188 .
_____*Treasury.*

_____
Officer in charge of Treasury.

"These deposits must be entered in a register and carried to a separate sub-head in the cash account, *viz.*, 'Deposits for Loan.' As soon as it is quite certain that no more can be received in time for tenders to reach Calcutta on the , a copy of the register should be despatched to Comptroller General, Calcutta. The list should, therefore, reach Calcutta not later than the

"The list should be in the following form:—

DEPOSITS FOR LOAN, 188 .

No. of Deposit.	Name and Address of Depositor.	Account.

"3. Orders respecting the disposal of deposits, the receipt of instalments of the loan, and the issue of promissory notes will be communicated to you hereafter."

1. In provinces where all branches of the civil administration, revenue, criminal, and civil, are under the same officer, the system may be adopted of including all deposits of the district and subordinate courts in one register as *revenue* deposits; or the Treasury Officer may be directed to receive and keep accounts of all such deposits in exactly the same way as revenue deposits, but in separate registers and returns, under the designation of "Civil Courts' and Magistrates' deposits."

2. In some provinces the deposits of the Customs Department are kept separate, being received through customs officers only, and repaid only on the countersignature of the Commissioner of Customs.

3. Postal and military deposits also are dealt with under special rules. But at stations where there is no branch of the Bank of Bengal, an officer commanding a regiment of Bengal Cavalry may, when the cash in his regimental chest reaches a large amount, lodge a part of it as an ordinary deposit in the treasury: it should be shown as a revenue deposit.

Limitations.

2. It is the business of the Treasury Officer to see that no item is credited as a deposit save under formal order of competent authority, and also, if the amount could be credited to some known head in the Government accounts, to make representations to the court or authority ordering its acceptance. No sums are to be credited in any deposit register which can be carried to any other head of account; for example, revenue paid to Government on account of a demand not yet due, should at once be finally carried to the proper budget head, and may not be placed in deposit.

1. Government promissory notes or other security deposits (not being cash) received from revenue farmers or other contractors are not revenue, and must on no account be credited as revenue.

3. The treatment of the following items as deposits is prohibited:—

(*a*) No pay, pension, or other allowance, should be placed in deposit on the ground of the absence of the payee, or for any other reason: in a district office, pay should not be drawn till the claimant appears.

1. This prohibition does not extend to the balance of the cheque for payment of native military pensioners.

2. When a pension is granted to several persons jointly, it may not be drawn on the appearance of one claimant only, and payment of his reputed share made, the balance being placed in deposit.

(*b*) No fines should be placed in deposit on the ground that appeal is pending; they should be credited at once to Government, and refunded, if necessary, on order of the appellate court. But compensation-fines, due to an injured party, and not to Government, should be kept in deposit till the appeal is decided.

(*c*) Refunds, whether of stamp or of other receipts, can be drawn only on the appearance and on the receipt of the person entitled to them, after production of due authority: on no account may they be charged on the receipt of an official and lodged in deposit pending demand.

4. The net sale proceeds of impounded cattle are to be kept in deposit for three months, and, if no claim be made within that time, are to be credited to the proper account.

The sale proceeds of unclaimed property are not to be placed in deposit at all; under Act V of 1861, section 26, the property *itself* is to be kept for six months, but money realised by sale is at once (section 27) at the disposal of Government, and should be taken to credit of Law and Justice. But exception must be made in the case of property left by persons dying intestate and

without heirs, which civil courts will secure and hold for certain periods in accordance with the local law.

1. If unclaimed property be perishable and be sold because it cannot be kept, its proceeds should be held for six months in deposit, but the circumstances should be clearly stated under "Nature of deposit."

2. Money belonging to prisoners in jail should not be held for long terms by the Jail Department, but should be transferred to the magistrate for deposit.

3. The Police Department should have no deposits; property found by, or delivered up to, a police officer should be made over to the magistrate for deposit; proceeds of sales of old stores or other Government property should be paid into the treasury for credit to Government; no pay, reward, or other allowance payable to a police officer should be held undisbursed.

5. The funds of *quasi*-public institutions, even when aided by Government as dispensaries, are may not be placed in deposit without special sanction of Government. Nor can any jewels or other property received for custody and restoration in kind be brought on the deposit register, though the value be stated in money.

1. A single exception is made in a case where a district officer has to receive from a Native State a sum of money to be paid out to certain claimants; the money is generally paid in coin of a native mint, and may be credited in the deposit register at its reputed value; repayments, which will be in the same coin, being of course charged at the same value.

Revenue Deposits—Repayments.

6. A person claiming refund of a deposit must produce an order of the court or authority which ordered acceptance of the deposit: this order the Treasury Officer will compare with the entry in the register of receipts, and, if the balance be sufficient, he will take the payee's receipt, make payment, and record it at once, under his initials, both in the register of repayments, (Form 34, from which a daily total is carried to the cash book) and in that of receipts; noting in both also the date and amount of the repayment. If there be not a sufficient balance at credit of the particular item, the Treasury Officer will endorse this fact on the order and return it to the person presenting it.

1. When at a treasury which banks with a branch bank, a deposit is repaid by an order on the bank, the entry in the register of receipts will be made when the order is issued, and that in the register of repayments, when the repayment is reported in the daily bank sheet.

Form of Voucher.

7. In order to avoid the inconvenience and risk which accompany the payment of money upon proceedings recorded in the vernacular languages, and to ensure caution in the issue of such orders, the Government has directed that every order issued by a court or office for the payment of money from a Government treasury shall be in English, unless the presiding officer is unacquainted with that language. If the disbursing officer does not understand English, and the officer ordering the payment does, the order for payment shall be both in the vernacular and in English.

1. Form 19 has been prescribed for the repayment order and voucher for deposits repaid.

Quarterly Certificate.

8. At the end of every quarter a certificate must be recorded on the extract register of receipts by every district officer not in personal charge of the

treasury, that he has personally carefully examined the register, and that the entries are made with the utmost care and regularity.

1. This examination is not intended to be mechanical, and to secure only that all necessary entries are made and initialled without fail at the time of the transaction, but also that no moneys are unnecessarily placed in deposit, or allowed to remain there without good cause.

Annual Account Particulars.

more than one year's standing

9. In April of each year, a list of the balances still outstanding revenue deposits of ~~the year next preceding~~ is to be made up in Form 20, w suitable change of heading. Deposits reported for lapse under rule 11 a however, to be excluded from the account particulars.

1. For example, the account particulars of April 1880 will show the balance on March 31st, 1880, of deposits received during 1878-79.

The changes necessary to fit Form 20 for use as an account particulars are:

The heading would be—

Account Particulars of Deposits received at Treasury in 1878-79 still outstanding on 1st April 1880.

In column 5—for *amount* read *balance* of each deposit.

In column 6—for *in the year of receipt* read *in the second year after receipt;* for *in the following year* read *in the third year after receipt,*

In the last column—for *transferred to account particulars* read *lapsed and credited to Government.*

2. The same details of the name of depositor and nature of deposit must be given in the account particulars as in the original extract receipt register, and an equal depth allowed to each entry for record of repayments.

3. In provinces where deposits are not so numerous as in Bengal, the account particulars may include every item outstanding up to date, and should omit the balances of the past year.

10. A certificate from the Administrator of every personal ledger account (to the effect that the balance claimed by him is of a named amount, and detailing his outstanding cheques in order to explain the difference between his balance and that admitted by the Treasury Officer in his *plus* and *minus* memorandum) should be transmitted along with the account particulars for other classes of deposits.

Lapses—Annual Account.

11. Deposits not exceeding one rupee unclaimed for one whole account year, balances not exceeding one rupee of deposits partly repaid during the last year, and all balances unclaimed for more than three complete account years, will, at the close of March in each year, be credited to Government by means of transfer entries in the account office. Of deposits or balances thus lapsing, the Treasury Officer must submit to the Accountant General, immediately after 31st March, a list showing date of receipt, number of deposit, and balance at credit.

1. Early in March the old registers of deposits should be taken up, and an extract made on ruled paper of those of each class which would in ordinary course, whether from age or pettiness, lapse at the end of the month. This list should then be reviewed by the district officer, and any item which in his opinion should not be so dealt with should be struck out, and *at the same time* (if it be an item lapsing from age) entered on the first page of the annual account particulars for that class, full detail of the reasons why it is not to lapse being given in a covering memorandum. Similarly, if any item is repaid in the course of the month, it should be struck out of this list at the same time as the payment is entered in the registers of receipt and repayment. On the 31st March each of these lists should be again checked with the register of receipts, wherein its items should be marked off as having

lapsed and been credited on 31st March, and the total of the list should be deducted in the *plus* and *minus* memorandum from the balance shown at credit of the particular class of deposits, the list itself, signed by the district officer, being forwarded to the Accountant General.

12. Deposits credited to Government under this rule cannot be repaid without the sanction of the Accountant General, but this sanction will be given as a matter of course on ascertaining that the item was really received, was carried to credit as lapsed, and is now claimed by the person who might have drawn it any time before the lapse. The amount of a lapsed deposit refunded will, however, be charged in the cash book as a refund, and not debited to deposits. But the application for refund and the payment of the deposit should be recorded in the district register of receipts, so as to guard against a second repayment.

Civil and Criminal Courts' Deposits.

13. There are two methods in which the accounts of civil courts' and of criminal courts' deposits may be kept.

In the first of these, each deposit is separately paid into, and drawn from the treasury, upon documents passed by the presiding officer and setting forth the particulars necessary for the entries in the receipt register. In this case the registers of receipt and repayment are kept, and the monthly and annual returns and lapsed lists submitted, by the Treasury Officer, in the manner above prescribed for revenue deposits, although the sets of registers and returns must all be kept separate from those of the revenue deposits. For these no further instructions are necessary.

1. This method is not desirable if the judge or magistrate is a separate officer from the district officer, and has to keep a separate set of deposit accounts for his own purposes.

14. According to the other method, the civil courts and magistrates merely bank with the treasury, remitting without detail their gross deposit receipts for credit in a personal ledger, and making repayments by cheques on the treasury which are taken to debit of the same personal account. These personal ledgers, and the corresponding accounts and returns, must be kept by Treasury Officer, in the form prescribed for personal deposits, but quite separate from those of personal deposits proper; and they will be designated as civil courts' or criminal courts' deposits.

1. The Treasury Officer, in sending as his vouchers the paid orders of the civil court, should attach them to a covering list showing the number and amount of each.

15. The object and effect of this arrangement is simply to relieve the Treasury Officer of responsibility for the *details* of the deposit transactions; not to abolish detailed record, but to confine it to the departmental office in which registers of receipts and payments must be kept up in the same form, and be worked on the same principle, as above prescribed for the Treasury Officer's accounts of revenue deposits. The civil court or magistrate in this case is responsible for the monthly detailed returns despatched to the Accountant General (although the vouchers are sent by the Treasury Officer), for the quarterly certificate, and for the annual account particulars and statement of lapses,—*vide* rules 8 to 12.

16. The civil court or magistrate will incorporate with his own accounts and returns the deposit items of his subordinate courts, as a Treasury Officer does those of subordinate treasuries. It may, however, be arranged that some subordinate courts should keep independent accounts and submit their returns direct to the Accountant General. Separate accounts will, of course, be kept for, and separate returns submitted by, the several Small Cause Courts.

1. It has been expressly ordered that a judge must initial each transaction of receipt or payment of a deposit just as a Treasury Officer does.

2. The *plus* and *minus* memorandum of the balance of deposits should be stated by the judge or magistrate upon the register of receipts transmitted to the Accountant General.

17. In civil courts where numerous petty sums are received from suitors for immediate disbursement in full (as for diet, postage, &c.), the detailed control might, with the approbation of the chief judicial authorities, be left with the receiving court.

1. The receiving court, however, should record and deal with these petty deposits with the same care and formality as others. It would enter all in detail in a register of deposit receipts of the ordinary form, labelled "Sheriff's petty accounts," and repayment would be recorded in the similar separate register of repayments, both to be handled and attested like the general register. From these two separate registers daily totals would be carried into the general registers (though, of course, without numbers) and also into a register of the personal ledger form in which a daily balance would be struck: monthly totals of receipts and of payments on Sheriff's petty accounts would be noted on the extracts from the general registers submitted to the Accountant General, and lapses periodically reported.

2. The detail instructions regarding these petty deposits would be prescribed, wherever the system was permitted, by the chief judicial authority and the Accountant General in communication.

Agreement with Treasury.

18. When the different civil courts of a district bank with the civil treasury, the Treasury Officer may, if it facilitates the comparison of the accounts, open a personal ledger account for each court, even though the deposit transactions of the subordinate courts be brought by a superior court in detail on its own registers.

19. To prevent disagreement between the deposit figures reported to the Accountant General by civil courts and by Treasury Officers, it is necessary to arrange that the former shall report only completed transactions. A civil court does not usually receive money, but gives the intending depositor an order to the Treasury Officer to accept it; and so, though recording the issue of this order in a court register with sufficient detail, it will not bring the item on the deposit register till the Treasury Officer advises receipt. Similarly, it will ascertain from the treasury at the close of the month which of its payment warrants have been cashed, and detail at foot of its extract register of repayments the warrants which are unpaid, deducting their total from the total of the extract.

1. When it is inconvenient for a depositor to proceed to the treasury with the court's order to lodge his deposit, it may be received by the court, and by it afterwards forwarded to the treasury. Courts in the same town with a treasury or sub-treasury should make remittances daily; if at a greater distance, they should remit frequently at fixed intervals. Similarly, when it is inconvenient for a claimant to proceed to the treasury there to obtain repayment of a deposit, the judge may pay him in cash, provided that there are in the court funds sufficient, whether of current deposit receipts or of the office permanent advance.

2. In these cases, however, the gross receipts and payments taking place at the court must be shown as remitted to and from the treasury, and the payments be supported by the paid orders. If the receipts are in excess of the payments, the excess will be remitted in cash to the treasury; and if the payments are in excess of the receipts, the treasury will pay the excess to the court, which will thus recoup the permanent advance account.

3. No permanent advance should be given and held apart specially for the repayment of deposits; the office permanent advance may be augmented sufficiently.

20. When the list of lapses is made up by the judge or magistrate, notice of the amount must be sent to the Treasury Officer to enable him to deduct the amount in the personal ledger.

Chapter 15.—Local and Municipal Funds.

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Explanation.

1. A local fund is thus defined in the Civil Pension Code: "When revenue derived from special sources is devoted to specified objects, and not to the general purposes of the administration, whether imperial or provincial, the revenue so devoted forms a local fund."

2. The Government of India have directed that the transactions of all local funds, except the following—

Cantonment, Municipal, Port, Station, and Town Funds;
Educational, Dispensary, Hospital, and all other Trust or Endowment Funds;
Police Remount Funds; Persian Famine Relief Fund; Pooree Pilgrim Fund; Barea Tribute, Cotton improvement, Indus Conservancy and Registration Funds,

be incorporated with the public accounts; and have further ordered that "care must be taken not to employ the device of personal ledger accounts, so as to defeat the general policy now adopted, which is, that nothing shall be left outside the general accounts which can with propriety be brought within them."

1. No new fund should be created without a clear necessity; but in case any new Fund is constituted which does not belong to one of the excluded classes just recited, the specific orders of the Government of India should be obtained as to whether it is to be kept outside the general accounts or incorporated therein. (*F. D. No. 2098, dated 29th March '78.*)

3. As, however, this incorporation is declared not to affect the appropriation of the funds, it is necessary that the accounts of receipts and disbursements of such funds as have district balances be kept in separate registers in the treasury, so that the balance may be worked out.

Incorporated Local Funds.

4. The transactions of all incorporated local funds, of which the local Government desires that there shall be separate accounts or separate balances, will therefore be entered in separate columns in the Treasury registers, which allow one column for every such fund in the district. In some places it is arranged that only the totals of the transactions of the month shall be carried to the cash account and list of payments, a separate classified account, working up to these figures, being sent to the Accountant General; in some places the Public Works expenditure is managed in connection with, and accounted for through, the Public Works Department. But either in one of these ways, or along with the treasury accounts themselves, full details of all receipts and expenditure of each incorporated fund must be submitted to the Accountant General.

Vouchers.

5. The forms of the vouchers on which money is drawn will naturally follow the form of the account. If the account at the treasury is a pure banking

account, money being paid in and drawn out without specification of the nature of receipt or expenditure, the Treasury Officer has only to see that the voucher for payment is in proper form and signed by the officer, and that the amount does not exceed the amount at credit of the banking account. If the treasury account is the only detailed account, the same forms will have to be observed as in paying in and drawing money on Government account, and the Treasury Officer will have to scrutinise and pass the vouchers in the same way as he does in respect of claims on Government, besides seeing that the amount demanded is at credit of the fund.

Excluded Local Funds.

6. The transactions of excluded local funds, so far as they pass through the treasury, may be accounted for under exactly the same forms as those of the incorporated funds; but the registers should be separate, and the totals should pass separately into the cash book. Unless the funds are very few in number, it is most convenient to have registers and totals for municipal and cantonment funds separate from those of other funds.

7. In those cases in which local funds other than municipal and cantonment funds merely bank with the treasury and are not controlled by the account department, the transactions may be recorded in the form used for personal deposits, but must be kept quite distinct, and must pass into the cash account as excluded local funds, and not as personal deposits.

1. Except in Bengal, Assam, and the North-West Provinces and Oudh, municipalities are not ordinarily obliged to place their funds in a Government treasury, and many of them bank with private bankers. By section 75 of Act V (B.C.) of 1876, all municipalities in Bengal must bank with "a Government treasury or with a bank or branch bank used as a Government treasury in or near the municipality."

2. Postage on the correspondence of public officers one with another, about the administration of local funds and the affairs of municipalities, is a public charge. Service labels bought with public money should be used on such correspondence; but postage on correspondence with a municipality is a charge on the municipality, and not on the public revenues, and letters addressed to municipalities should therefore be despatched *service bearing*.

Cantonment Funds.

8. The transactions of cantonment funds will be accounted for in accordance with the following rules :—

1. The purposes for which the cantonment fund may be expended are the following :—

1st.—For the payment of police and of the officers and establishments required for the maintenance of the cantonment in a proper sanitary condition, or for other local purposes; for ensuring the enforcement of all rules and regulations laid down by lawful authority regarding matters that affect the public health, safety, convenience, and decency; and for observing and recording facts of sanitary importance and interest.

2nd.—For the construction, promotion, and maintenance of works of public utility and convenience such as works of drainage, paving, public necessaries and urinals, water-supply, planting trees, public slaughter-houses, markets, hospitals and dispensaries, and public roads, not being roads ordinarily made or maintained at the expense of Government.

2. All money received, excepting fines and penalties, will be acknowledged by receipts in Form 21. These receipts will bear printed numbers in a consecutive series, and the number of each receipt should be entered in the column provided in the Schedule of Receipts (Form 25) attached to the cash account.

3. The Cantonment Committee are responsible for making such arrangements as to secure—

(1) that no amount is ever received without being acknowledged by a receipt in the foil and counterfoil form;

Fines and penalties need not be acknowledged by counterfoil receipts.

(2) that the counterfoil form is correctly filled up in each case;

(3) that all the counterfoils without exception are sent on to the provincial Accountant General with the monthly cash account (Rule 9); and

(4) that each item of receipt is duly brought to credit in the accounts.

4. The Committee will pay the whole of the receipts of the fund into the local civil treasury, and draw the money they require by cheque in Form 22, except when there is no civil treasury on the spot. These cheques hold good for three months only from date of issue.

5. For the purpose of meeting petty payments, the Committee should draw, once for all, a sum of R50 (if not already drawn), and the amount of petty payments met out of this sum will be recouped by cheque on the last day of each month, and during the month also if necessary, so that the full sum of R50, *plus* any such received too late for remittance to the treasury on the last day of the month, will always be shown in the monthly accounts as such in the hands of the Committee.

6. The payments made into the treasury are to be charged in the cash account under the head "Payments into treasuries;" and all cheques drawn, whether paid or not, are to be entered under the head "Cheques drawn" on the receipt side of the cash account.

7. Cheques may be cancelled either—

(1) because it is desired to make the payment in cash instead of by cheque, or

(2) because the expenditure, in payment of which the cheque was drawn, may have been cancelled.

In the first case, the cheque being cancelled, the cash payment will be entered in the account as a payment on account of "cheques cancelled."

In the second case, the amount of the cheque must be first written off on the charge side as "cheque cancelled," and an entry of an equal amount must be made upon the receipt side as "recovery" of the charge, which will have already been entered under its appropriate head.

8. Over-drafts must not be allowed without the sanction of the Local Government and the Quartermaster-General. Advances from the treasury must not be allowed at all; they are merely over-drafts under another form, and are more likely to escape notice.

The only exception to this rule is the case, mentioned in Rule 5, of permanent advances drawn for the purpose of meeting petty payments.

9. The Cantonment Committee will furnish the provincial Accountant General, as soon as possible after the close of each month, with a classified cash account for the past month, in Form 23, supported by vouchers. The vouchers for the receipt items will be the counterfoils of the acknowledgments granted during the month (Form 21), which should be arranged in consecutive order and classified by means of a schedule in Form 25, a single figure only being given against each head.

10. The expenditure will be vouched by the paid bills, and will also be classified by means of a schedule in Form 24. The amounts charged under the head "Payments into Treasuries" must be supported by the Treasury Officers' receipts. The Committee will be entirely responsible for the proper classification of the receipts and payments.

11. Receipts not exceeding R10 will be added together and a single entry only made under the appropriate head or heads in the schedule. All items exceeding R10 will be separately entered in the schedule, under the appropriate head. Care must be taken in both cases that the numbers of the counterfoil receipts supporting each item are distinctly shown in the column provided in the schedule.

12. The expenditure will be classified in the cash account under the ten major heads provided in the form,—a single figure only being given against each of them; but the further details of these figures under the sub-heads given in the account will be separately recorded by the Cantonment Committee for insertion in the annual consolidated account which they are required to prepare (see rule 14).

13. A statement of account with the treasury is appended to the cash account, which will be examined and signed by the Treasury Officer. Accordingly, when the Cantonment Committee bank with the civil treasury, the cash account will be transmitted through the local Treasury Officer, who will, however, confine his examination of the account to the figures representing actual transactions with the treasury—*e. g.*, cheques drawn and money paid in; and, if any differences are found to exist between the treasury figures and those of the Cantonment Committee, will take measures to reconcile them.

14. The Cantonment Committee will prepare a consolidated annual account for the information of His Excellency the Commander-in-Chief, in which they will show the receipts and payments of the fund, classified under the major and detailed heads given in the monthly account: and care should be taken that the total of the details under each major head of

receipt and charge in this account agrees exactly with the figures in the column "From 1st April to date" against the same major head in the cash account for March.* This account will be submitted through the provincial Accountant General, who will agree the figures with his own classified abstract and then forward the account to the Quartermaster-General of the Army, with the following endorsement: "Examined and found correct.—Accountant General."

Plus and Minus Memorandum.

9. A *plus* and *minus* memorandum should be appended to the monthly accounts, showing for each local and municipal fund the balance at the beginning of the month, the amounts received and credited during the month, and those paid out during the month, and deducing the balance at the end of the month. In the case of local funds, which have a provincial balance only, the balance column should not be filled up.

Verification of Balances.

10. At the end of the year the Treasury Officer should verify the balances at credit of each fund, in communication with the Accountant General on the one side, and the officer or committee administering the fund on the other. The balance on the Accountant General's books is the balance acknowledged by the Government, and the Treasury Officer should follow it, and not the local accounts, as his standard.

Chapter 16.—Sanction: Powers of ~~Local~~ Governments.

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1. Service payments on Government account are divided, so far as regards the sanction necessary to support them into two great classes, imperial and provincial, the particulars of the division varying in the different provinces.

Imperial Charges.

2. As regards imperial charges, the general rule is that, without the previous consent of the Government of India, a Local Government has no authority to sanction, even provisionally, any charges of a permanent nature; nor any charge involving a debit against next year's grant. It may sanction—

(1) Increase of charge in a fixed establishment (non-gazetted), if met by an immediate equivalent reduction of permanent charge in the same establishment, or in a similar one in the same department.

(2) Petty increases, without equivalent reduction, if there be sufficient budget provision under the same head of charge from savings of other than gazetted officer's salaries. ~~These sanctions are to be considered strictly temporary, unless confirmed by the Government of India.~~

(3) Revision of establishments (subject to provincial Rules I (3), (4), (5), and last half of (7), quoted under rule 5 of this chapter), provided that any additional expense involved be met either by an equivalent reduction in the same department, or by a permanent reduction of fixed expense in some other department, charged to the same major head.

~~Provided that all alterations made under this authority be reported in quarterly statements of fresh charges.—(*Financial Department No. 3489, dated 2nd October 1877.*)~~

3. (*a*) Further, the Local Government has power to write off finally the irrecoverable value of stores or public money lost by fraud or the negligence of individuals or other cause, without reporting such losses to the Government of India, except when (1) the loss exceeds ₹1,000 and falls upon the reserved imperial revenues, or (2) shows some defect of system, the amendment of which requires the orders of the Government of India: in which cases report must be made to that Government unless the charge is provincial.

(*b*) A Local Government has also power to remit advances to cultivators which are found to be irrecoverable, reporting the amounts thus written off to the Government of India in the Department of Agriculture in quarterly statements prepared by the Accountant General.

1. The Accountant General should be careful to get the necessary information regarding all such remissions as they have to be adjusted upon his books if they are outstanding under an advance head.

4. A Department of the Government of India has the same power of sanctioning increase or revision of establishment as a Local Government (rule 2); otherwise, without the consent of the Financial Department pre-

viously recorded, no order sanctioning expenditure of money is ordinarily issued by any Department of the Government of India; and if, under emergent circumstances, it be necessary to issue such an order without such previous consent, the order is immediately communicated to the Financial Department. An Accountant General will obey such an order without question, though he will at once report it to the Financial Department, in case, by some oversight, it may not have been communicated in due course. Any Department of the Government of India may also sanction contingent expenditure up to a limit of ₹1,000 in each case, unless there is something novel, doubtful, or irregular, in the character of the expenditure.

1. Orders issued under Code rules, or under other regulation or well-recognized custom or in conformity with sanctioned scale of charge (neither adding to it nor modifying it), will be issued direct to the account department by Secretariats of the Government of India, without communication to the Financial Department.

2. Pensions and gratuities, however, are an exception; the orders granting them will still be sent to the Financial Department for registration and despatch to the Accountant General; but in the case of orders for the continuance of political pensions to the heirs of deceased pensioners or pensions in lieu of lapsed jagirs up to a limit of ₹5,000 a year provided there is no departure from recognized rules or practice, orders may be issued direct to the Accountant General by the Foreign and Revenue Depariments.

Provincial Charges.

5. As regards provincial charges, the limits of the authority of the Provincial Government are thus defined in *Financial Department Resolution No. 1709, dated 22nd March 1877*—

In supersession, therefore, of all existing regulations upon the subject, the Governor General in Council is pleased to decide that, till further orders, the following shall be the rules and conditions which apply to the administration by the Local Governments of all revenues and services surrendered to provincial uses and management:

I.—Without the previous sanction of the Government of India—

(1) No additional taxation may be imposed, and no change made in any existing system of revenue management;

(2) No new general service or duty may be undertaken: whenever a Local Government proposes to undertake any such new service or duty, it must satisfy the Government of India that it can provide the funds for it, temporarily if the service or duty is temporary, and permanently if it is permanent;

(3) No appointment may be created with a pay of more than ₹250 a month; and no addition may be made to the pay and allowances of any officer if they exceed, or would, after the addition, exceed ₹250 a month;

(4) No appointment of which the pay and allowances are more than ₹250 a month may be abolished; and the pay and allowances of no such appointment may be reduced;

(5) No class or grade of officers may be created or abolished; and the pay of no class or grade of officers may be raised or reduced;

[An addition to the strength of a class or grade is not the creation of a class or grade of officers.—(*Financial Department No. 1642, dated 19th July 1878.*)]

(6) The rates of discount upon the retail of stamps and court-fees labels, and the local duty on spirit and drugs, must not be altered: the Governor General in Council reserves the right of forbidding any such alterations as are likely to injure the revenues of neighbouring provinces, or prove otherwise inconvenient;

(7) No addition may be made to the pay or allowances of any individual officer, or class of officers, that may lead to increase in the emoluments of any public servants doing duty in the same province, whose pay and allowances are not charged under one of the transferred heads of service. The Government of India reserves the right to forbid alterations in rates of pay or allowances, which, in its opinion, would produce inconvenience in other provinces;

(8) No money may be removed from the public treasury for investment or deposit elsewhere; the Government of India, which is responsible for the provision of ways

and means for the public service in all departments, must always retain, as at present, in its own hands, absolute and unconditional control over all money in the public treasury: a Local Government may not withdraw such money, except for expenditure upon the public service.

"No money may be removed for investment." This order applies to local fund balance as much as to provincial funds.—(*Financial Department No. 2055, dated 25th July 1877.*)

"The principle is that no funds contributed from the public revenues or raised by general taxation, such as the district cess funds, and the like, shall be invested without the consent of the Government of India. Thus, the orders of July 1877 do not apply to municipal or port funds, nor do they apply to trust or endowment funds of any kind."—(*Financial Department No. 1805 of 25th July 1878.*)

(9) No alteration must be made in the form or procedure of the public accounts.

(10) No services previously rendered to other departments at the charge of the departments made over to the control of the Local Governments may be diminished, and no services previously rendered to these departments at the charge of other departments may be increased.

(11) No line of through communication may be abandoned, or allowed to fall out of repair.

II.—Cancelled by Financial Department, No. 1974, dated 21st December 1883.

III.—All standing orders and rules of the Supreme Government are to be observed, including, in particular, the rules in the Codes of the Financial and Public Works Departments, travelling allowance rules, and the rules and circular orders of the Comptroller General.* [The latter are now embodied in the Travelling Allowance and Civil Account Codes.]

[IV and V state the obligation of the Local Government to submit returns and information; VI and VII are reproduced in chapter 68, rules 3 and 11.]

VIII.—In the management of its finances, a Local Government must never absolutely exhaust its balance in the imperial treasury; the Government of India will not accept any estimates, or allow any transactions, by Local Government, which involve the expenditure of more money than is at its credit in the imperial treasury; it is the duty of every Accountant General to take care that this condition is never infringed, and promptly to report to the Governor General in Council any transgression of it which is not, upon his representation, immediately rectified by the Local Government addressed.

IX.—A Local Government may not lend money from the balance at its credit in the imperial treasury; the Government of India will always pay every attention to any recommendation for the loan of public money in excess of the powers which are entrusted to a Local Government by law rule; but all loans alike must be from the imperial balances: such operations must not be mixed up with the arrangements between the Imperial and the Local Government for the collection and appropriation of the public revenues or the administration of the public services.

X.—It is a general condition, precedent to the delegation of all authority, to disburse public money, that it shall be *bonâ fide* for a public object; nothing must be carried out by means of the public funds for the advantage of any individual or body of private persons, unless in accordance with some declared or established rule or principle recognised by the Government of India. It is the duty of every audit officer, at all times, to challenge any infringement of this principle; and every Local Government must submit, for the orders of the Government of India, any representation made to it by any audit officer in accordance with this rule which does not promptly accept.

6. The rules regulating the powers of the Government of India and of Local Governments in sanctioning deputations and temporary appointments, and the rates of deputation allowance, are embodied in clause (*l*) of Section 57 of the Pay and Acting Allowance Code.

* A Local Government granted free passage to England to the widow of an Inspector of Police, and was informed that it should have obtained the previous sanction of the Government of India.

7. The following are the rules regarding the powers of Local Governments in sanctioning the appointment of one officer to hold two or more appointments at the same time, and the grant of allowances in such cases. (*Fin. Dept. No. 2662, dated 27th July 1882, and No. 3387, dated 22nd September 1883*) :—

(1) A Local Government may grant a local allowance to an officer paid from provincial revenues, provided the officer's total emoluments, including the local allowance, do not exceed R250 a month.

(2) A Local Government cannot, without the previous sanction of the Government of India, appoint an officer to hold two appointments as a permanent arrangement, unless the pay of the appointments is a provincial charge, and unless their aggregate pay does not exceed R250 a month. A Local Government may, as a temporary measure, appoint one officer to two or more appointments without the sanction of the Government of India; and in such case the emoluments of the officer will be regulated by the Rules in Chapter VIII of the Pay and Acting Allowance Code.

(3) If a local allowance is sanctioned by the Government of India on the understanding that it shall be drawn by any officer who may perform the duties for which it is granted, the sanction of the Government of India will not be required a second time in the case of any particular officer to whom the Local Government may assign the duties.

(4) A Local Government may sanction any increase to an officer's pay from local, municipal, or other funds administered by it, provided that his total emoluments after the increase do not exceed R250 a month,—see Chapter 2, Rule 6, note 2.

8. Applications for increases of salaries and other permanent charges will be first considered in the department of the Local Governments concerned, but should then be forwarded to the Financial Department of the Local Government for sanction and for the issue of the necessary orders.

1. If an order be sent to the Accountant General direct from any other department, his duty is the same as in the analogous case with the Government of India; he will not refuse obedience, but will report to the Financial Department of the Local Government that such an order has been issued, and request that it may be communicated to him by the Financial Department in ordinary course.

Local Fund Charges.

9. The following are the rules regarding the powers of local fund authorities in connection with the creation and abolition of appointments (*Financial Department No. 2078, dated 30th June 1882*) :—

(1) That local bodies to whom the administration of local or municipal funds has been committed shall be competent,—subject to the general restrictions imposed by the Legislature or to such special reservations as the Government of India may lay down in any case (*e.g.*, that referred to in paragraph 22 of Home Department Resolution of the 18th May 1882), or with reference to any particular class of appointments,—to create, as well as to abolish, without reference to higher authority, all appointments the pay of which is chargeable to such local or municipal funds.

(2) That, as regards local funds administered by Local Governments, and not by local bodies, the existing restrictions regarding appointments payable from imperial or provincial revenues shall continue in force in respect of appointments payable from such funds. These rules must be strictly applied in the future whenever there is a change of incumbents; and the sanction of the Government of India should be obtained in every future case in which it may be necessary to do so under these rules.

10. The rule applying to the creation of appointments paid from the general revenues applies to appointments created by Local Governments, the salary of which is chargeable to local funds not administered by those Governments.—(*Finance and Commerce Department, No. 672, dated 5th May 1883.*)

If ~~Local~~ Government exceeds Powers.

11. It is usually found convenient for a Local Government, before passing orders, to obtain the advice of the local Accountant General as to any particular application of financial rules or orders concerning which there may be doubt. Also, whenever an Accountant General is of opinion that any proceeding of a Local Government transgresses any such rule or order, it is his duty respectfully to advise the Local Government accordingly.

In either case the Local Government may follow or disregard the advice of the Accountant General as may seem to it right.—(*Financial Department No. 3270, dated 27th December 1871.*)

12. But, if the Accountant General does not finally acquiesce in the correctness of the decision of the Local Government, it is his duty respectfully to request the Local Government to submit the question for the orders of the Supreme Government. The Supreme Government does not usually receive any communication upon such matters from an Accountant General, except through the Local Government; but a Local Government must not withhold any such representation made by an Accountant General unless it yields thereto.—(*Ibid.*)

Lapse of Sanction.

13. A sanction for any charge which has not been acted on for a year must be held to have lapsed, unless it is specifically renewed.

1. Orders sanctioning compensation for dearness of provisions do not lapse in consequence of not being acted on for a year.

14. On the expiration of the period for which the pay and allowances of an officer in an appointment have been sanctioned by the Government of India, no further payment should be made except under the orders of that Government.

Relation of Budget and Sanction.

15. Accountants General are authorised to admit, without reference to the limits or terms of the grants of the year, all expenditure *duly sanctioned*, whether before or after the annual grants are made. No supplementary grants need be sought to cover such expenditure; but the want of provision in the annual grants for any sanctioned expenditure should be promptly represented to the Government of India, or the Provincial Government, as the case may be. Supplementary grants are necessary only in case the amount assigned for some contingent expenditure is found insufficient; otherwise, it is sufficient to refer, in the appropriation statements, to supplementary sanctions of expenditure and to omissions of sanctioned items from the grants.

1. After the close of any year it is not necessary to insist upon supplementary grants being applied for; it is sufficient for the Accountant General to report the fact of excess expenditure to the Local Government.

16. The effect of this arrangement is not to lessen the obligation which rests upon Local Governments and other authorities, in applying for, or granting, sanction to expenditure not provided for in the annual grant, to show or consider how the needful funds are to be provided; but rather to increase that responsibility by confining it to the Local Governments and the Government of India. The audit officers are entitled to assume that the point has been fully considered before any expenditure not provided for in the estimates is sanctioned.—(*Financial Department No. 2784, dated 18th September 1872.*)

But see chapter 9, rules 6 to 9.

17. (*a*) A Local Government cannot, without reference to the Government of India, sanction expenditure which will cause any excess over the Budget grant for a major head which is wholly Imperial.

(*b*) A Local Government may, without reference to the Government of India, sanction expenditure in excess of the Budget grant under a major head which is wholly Provincial, provided the increase does not cause the total Budget grant for Provincial expenditure to be exceeded.

(*c*) In the case of major heads under which some of the minor heads are wholly Imperial and some wholly Provincial, the rules above laid down regarding wholly Imperial and wholly Provincial major heads will apply to a minor head according as it is Imperial or Provincial.

(*d*) In the case of major heads divided in a fixed proportion between Imperial and Provincial, and also in the case of minor heads (under other major heads) similarly divided, a Local Government may, without reference to the Government of India, sanction expenditure in excess of the Budget grant provided the increase does not render it probable that either the total provision in the Budget for Provincial expenditure or the total provision for Imperial expenditure will be exceeded.

(*e*) In any case in which reference to the Government of India is necessary under these orders, application for sanction may be made at the end of the year in a consolidated statement, if the excess is only trifling.—(*Financial Department No. 474, dated 22nd April 1884.*)

PART II.

TREASURY PROCEDURE.

Chapter 17.—General Procedure of Treasuries.

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NOTE.—Rules 17, 18, 19, 25, and 26 of this chapter do not apply to Madras, which still compiles classified accounts. The Accountant General has draw up other rules in substitution for these.

Division of Departments.

1. The treasury is in general charge of the District Officer (Collector), who may entrust the immediate executive charge to a "Treasury Officer" subordinate to him, but he cannot divest himself of administrative charge. The treasury is divided into two departments,—that of the accounts under the charge of an accountant, and that of the cash, stamps and opium (if any), under charge of the treasurer.

Responsibility of District Officer.

2. The Accountant General directs his communications regarding treasury work either to the District Officer or the Treasury Officer. The Government has repeatedly ruled that the appointment of a subordinate to the immediate charge of a treasury in no way relieves a District Officer from responsibility. This responsibility extends not only to the security of the cash balance with the stock notes, stamps and opium, and the immediate detection of any irregular practice on the part of the subordinates, but also to the correctness of the returns and the punctuality of their submission, and to the implicit obedience of the Treasury Officer to the instructions issued from the account office.

1. The several Local Governments have been requested to lay down in writing the responsibility of the District and the Treasury Officer, respectively.

3. District Officers should remember that, when an irregularity of any kind is brought to their notice by the Accountant General, nothing but a report on their own knowledge, after personal investigation, can be considered satisfactory. It is not enough for them to pass on the explanation of a subordinate: reports prepared in this manner have more than once, by lulling suspicion, led to greater irregularity afterwards.

Treasurer's Security.

4. A model form for the Treasurer's security bond is prescribed in Finance Department Resolution No. 3857, dated 5th November 1885. (See appendix C page 241.) The use of this form is subject to the explanation given in Resolution No. 774, dated 12th May 1885, which lays down that while the pro-

missory notes lodged as security may be returned after six months from the date of vacation of office by a treasurer, the bond should be retained permanently, or until it is certain that there is no necessity for keeping it any longer. It is the duty of the Revenue Officers, and not of the Account Department, to see to the existence and sufficiency of the security.

Custody of Treasure.

5. The bulk of the treasure remains under double keys of the Treasury Officer and of the treasurer; and the treasurer may not hold in his separate custody a sum larger than is necessary for the convenient transaction of the Government business, or larger than the security given by him. The sum so held should be seen and roughly verified by the Treasury Officer every night.

6. The following rules must be carefully observed in receiving money into or giving it out from double locks :—

1. As regards specie, two different boxes (or other receptacles) must be in use at the same time, one into which the money received is placed, the other from which that required is given out. The money given out must be that which has been longest in the treasury, and each box must be completely emptied and the contents passed out before another is taken up; if the treasure is kept in piles or in a single treasure well, the Collector will record an order specifying the precise arrangement to be observed, so that all coin received may, in its due turn, pass out of the treasury.

2. The money must be prepared by the treasurer for reception into double locks by being made up in bags of uniform size (₹500, or 1,000, or ₹2,000, according to convenience of use; but one of these sizes must be selected and adhered to), and the Treasury Officer must thereafter cause the contents of each bag so prepared by the treasurer to be emptied into the scales, weighed, and poured into another bag, which should be tied up in his presence. The bags thus tested should then be counted into the chest.

3. Notes intended for delivery into double locks should be made up in bundles in the order of receipt (see chapter 29, rule 7), the number in each bundle being stated upon the outside. They should be counted over by the officer in charge before being received.

4. Notes when required to be given out of double locks should be counted in detail with the same care, unless they have been made up into formal bundles of a fixed size, and signed (after testing as in the last rule) by the officer in charge.

5. Silver coin may be given out of double locks by counting the number of bags only.

6. Every amount passed into or passed out of double locks should be registered in Form 29 (Treasurer's Daily Balance Sheet) *at the time* by the officer in charge with his own hand, and a memorandum should be kept in each chest showing its contents.

Treasurer's Department.

7. The treasurer should maintain a simple cash book (without subordinate registers), in which each receipt and payment is posted at the time of making it. The treasurer will sign and immediately return to the accountant (after the necessary entry in his accounts) all receipts for money received. He will stamp all payment vouchers "paid" and retain them for delivery to the account department when the books are compared.

8. When stamps, stock notes, or opium have been sold, the total sales should be entered before the cash book is closed, and a memorandum should be prepared and forwarded to the accountant, so that the necessary entry may be made in the accounts.

Receipt of Money.

9. The memorandum with which money is presented to be paid in (chapter 1, rule 3) will be handed first to the accountant (treasury clerk), who, if there be no objection to the receipt of the money, will sign it. Next, the person making the payment will present it with the cash to the treasurer, who will count and test the money, enter the amount in his own book, and sign the

slip, which will again be taken to the accountant for entry in his cash book and for the preparation of a formal receipt for the Treasury Officer's signature; such a receipt only will be a proper acquittance. If the memorandum is in duplicate, one copy may be made use of for the receipt given by the treasury.

1. Receipts for sums less than Rs. 500 do not require the Treasury Officer's signature. All will be signed by the accountant; and as those for sums received by transfer in account will not be signed by the treasurer, the District Officer will, by an office order, designate the person who shall attach the second signature in the case of sums under R500.

2. The Public Works, Post Office, and other departments, send a remittance book with their payments to the treasury, and in it the treasury receipt should be given. The usual memorandum (or *chalan*) is required, in addition to the remittance book, for use in the treasury.

3. When slips in duplicate are tendered with cash, the accountant may initial both, and receiving both back signed from the treasurer may complete his signature on one and return it as a receipt to the person who makes the payment, first obtaining, in case of sums of R500 and upwards, the signature of the Treasury Officer.

4. Receipts for money paid for service stamps should always be given upon a printed form entirely filled up by the clerks of the treasury and should always be signed by the Treasury Officer, whether the amount be above or below R500; but such receipts should not be given to officers of Local Funds, or to Government officers in capacities connected with such funds, as the sale of service stamps to such officers is prohibited.

5. The Military Department have a printed form of requisition for postage stamps. The Treasury Officer is not to sign this form, but is to return it, as received, together with his separate printed receipt as prescribed in the last note.

6. When money has been paid into a treasury, the Treasury Officer should not sign a duplicate memorandum, or a copy thereof, on the allegation that the original has been lost. For further instructions relative to the issue of duplicates of receipts or vouchers, see chapter 1, rule 10 (*f*).

7. In places where the treasury banks with a Branch of the Bank of Bengal, the memorandum must, except when otherwise provided, be presented to the Treasury Officer, who will enface it with an order to the Bank to receive the money and to grant a receipt.

Payment of Money.

10. The bill or other voucher presented as a claim for money will be received and examined by the accountant, and then laid before the Treasury Officer, who, if the claim be admissible, the authority good, signature true and in order, and receipt a legal quittance, will sign the order for payment at *foot* of the voucher. Care should be taken that all bills and vouchers passed for payment are paid on the same day, and that no payment is made except under the written order of the Treasury Officer.

1. A Treasury Officer must not honour a claim which on the face of it is disputable; he will request the claimant to refer the question to the Accountant General.

2. Nor may he undertake correspondence for an officer making a claim to any special allowance, but will request him to address the Accountant General either direct or through his own official superior.

3. The Treasury Officer should take special care to see that receipt stamps are so defaced that they cannot be used again, and offer no temptation to the abstraction of vouchers for the sake of the stamps upon them. Several cases of the loss of vouchers have occurred owing to the neglect of this precaution.

4. No payment is to be made without the orders of the Accountant General to an officer transferred from another province.

11. It must be remembered that the Treasury Officer has to satisfy not only himself, but also the accounts department, that the claim is valid; and has further to prove that the payee has actually received the sum charged. Careful attention must therefore be given to the rules regarding the completion of vouchers, referred to in rule 10, chapter 1, of this Code. The Treasury Officer must have sufficient information as to the nature of every payment he

is making, and is without excuse if he accepts a voucher which does not formally record that information.

1. The Treasury Officer, before paying any bill of a covenanted Civilian, must see that the deductions prescribed by section 26 of the Civil Pension Code have been made.

2. Treasury Officers, when cashing bills for Survey Officers and others at a distance from the treasury, should furnish a note explaining the amount of cash and transfer receipts (if any) issued, and any deductions or alterations that may be made in the bill presented. The note should be in bi-lingual form, as it is important that the guard or messenger who receives the money should ascertain that the amount stated agrees with the actual cash or drafts delivered to him; and, when that person is unable to read, the Treasury Officer should himself explain to him the amount entered on the note.

The following form is recommended:—

Bill presented for salary, &c.		000
" " " contingencies		000
" " " sundries		000
	TOTAL	000
Paid in cash	000	
" " drafts	000	
		000
	* Deductions (if any)	

* [Explanation.]

Signature of Messenger _____

_____

Treasury Officer.

12. After the voucher has been completely entered in the accounts, and the order to pay signed by the Treasury Officer, it should be passed on, together with the payee, to the treasurer's department, when the treasurer will make the payment and enter it in his account, which is a cash book (without subordinate registers) in which each transaction is posted as it occurs. The treasurer will stamp the voucher "Paid" and retain it for delivery to the account department when the books are compared.

1. When a payment is made "by transfer,"—that is by entry of the amount in the accounts as received under some head of receipt,—no payment of cash takes place, and the item will not find a place in the treasurer's cash book, nor should the voucher be stamped "Paid" by him.

2. When a payment is to be made by transfer to a head of revenue or receipt for which a register is maintained (say, for example, Land Revenue), the payment order should indicate the major and detailed heads affected, and should run—"*Pay R by transfer to credit of Land Revenue.' Fixed Collections.*"

3. If a payment is to be made by transfer to the credit of a head for which a register is not kept (*i. e.*, when the credit is to be taken direct into the cash book), the payment order should run—"*Pay R by transfer, and credit in a distinct item in the cash book.*"

4. On the entries in the accounts being complete, the voucher should be stamped by the accountant "Paid by transfer."

5. The procedure in regard to the receipt, custody, and payment of money at district treasuries is generally applicable to sub-treasuries also, save that, with certain local exceptions, no bill may be paid at a sub-treasury without being first submitted to, and payment directed by, the District Treasury Officer.

Payments to persons not in Government service.

13. The Government of India have directed (No. 1907, dated 21st March 1878) that when a person not in the Government service claims payment for

work done, service rendered, or articles supplied, the Treasury Officer should require—

(*a*) The submission of the claim by the head of department, or other responsible Government officer under whose immediate order the service was done or the equivalent was given for which payment is demanded.

(*b*) Failing the above, in cases when it may be necessary to pay the amount of a bill drawn by a person not in the Government service, and also when the authority of the head of department or responsible officer is insufficient, an order from the Accountant General should be sought, by furnishing that officer with any necessary particulars for obtaining the sanction of Government, should such be needed.

(*c*) And in any event if a bill be drawn by a person not in the Government service, the Treasury Officer should use special precautions for satisfying himself of the identity of the applicant for payment.

(*d*) In all doubtful cases, the Treasury Officer should take the orders of the Collector, who must be expected to assume the responsibility of his position; and he would doubtless be supported by the Government, if he can show that he has exercised a proper amount of care and discretion in the matter. When this necessity occurs, however, he should immediately report the fact to the Accountant General.

14. Treasury Officers should pass the bills of ministers ministering to Presbyterian soldiers, without the previous sanction of the Government of India, on such ministers presenting with their bills—

(1) a certificate from the Senior Chaplain of the Church of Scotland that his services are recognised by that Church;

(2) a certificate from the officiating minister that he has substantially performed the required duties; and

(3) a return countersigned by the Brigade Major or Station Staff Officer showing the number of Presbyterian and Nonconformist soldiers (officers and men) at the particular station attending, during the month for which payment is made, the ministrations of the clergymen on whose behalf the grant is claimed.

Cheques and Letters of Credit.

15. When a cheque is presented, care should be taken to ascertain by examination of its printed number that it really was taken from the book notified as in use by the officer who is said to have signed it. Every cheque in favour of a Government officer must be made payable to order only; but when the payee is not in Government employ, the drawer may, at his request, make the cheque payable to bearer: Treasury Officers will therefore cash cheques payable to "A. B. or bearer," except when A. B. is a Government servant. If a cheque payable to a person not in Government employ, or payable to such a person "or order," is presented, the Treasury Officer may decline it, if he is unable to satisfy himself of the identity of the payee.

if the rule.

Where sub-treasuries are in charge of native officials not acquainted with English, bi-lingual cheques should be used.

2. When a public officer sends a cheque to a Treasury not for cash payment, but for credit of its amount in the Treasury accounts, he must, before he signs the receipt, add to the words "Received payment" the further words "by transfer credit to———." Omission to do this facilitates fraudulent appropriation of the money.

3. For the procedure in cases of lost Military cheques, see chapter 25, rule 15.

16. Every payment made on the authority of any letter of credit must, without fail, be noted against it at the time of passing it under the Treasury Officer's initials. This has been specially provided for in the case of Public Works cheques, which are charged in the register of cheques paid (Form No. 65) and in the Executive Engineer's pass book. A similar plan may be

followed for other departments, but, either on the reverse of the letter of credit, or in Form No. 65 or a similar form, a note must be made and a balance struck each time a cheque is paid at the district treasury.

The Treasury Officer must bear in mind that the letter of credit shows the maximum amount he has authority to pay, or the officer credited has authority to ask for, and any further payment is made at the Treasury Officer's risk: he should therefore be careful so to record the progressive total of his payments that there may be no risk of over-payment.

1. A letter of credit is only an *authority to honour drafts*, and payment can only be made on cheques or drafts drawn against it. An Officer in whose favour a letter of credit had been issued on a treasury where the Government balance was kept at a branch bank, drew a cheque in his own favour for the whole amount and opened a separate drawing account; this procedure was most irregular, and the Treasury Officer should have reported to the Accountant General as soon as circumstances caused him to suspect the irregularity, as the entry in the Bank's account or the voucher attached to it should have caused him to do the same day.

Entry in Accounts.

17. Every item received or paid must at once be entered in the cash book, or in some register subsidiary thereto, and numbered in a consecutive monthly series for *each* register; and the corresponding returns for the Accountant General (that is, the cash account, list of payments, and schedules) should be written up before office closes, in order to ensure their punctual despatch on the 10th or 31st of the month.

1. All receipts of a miscellaneous nature will be recorded in detail in the cash book and in the monthly cash accounts; but all those of frequent occurrence, or belonging to departments for which separate returns are submitted, will be recorded in registers from which daily totals will pass into the cash book and monthly totals only into the cash account; in these registers columns should be provided for any necessary detailed heads; but no other details, such as the amount of daily receipts, or the names of persons paying in money, will be required.

2. The net cash payment only to be entered in the list of payments, though all deductions must be detailed in the bill; there must not be a gross debit with a *per contra* credit, even when a sum is being recovered under the Accountant General's orders. There are *only* two exceptions to this rule of net debits: in the case of local funds the gross amount of a voucher will be charged and the deductions credited; and when a deposit is subject to abatement, the full sum must be charged, and the sum abated brought to credit.

3. Fractions of a pie are not to be entered in the treasury accounts, and they should neither be received nor paid.

18. Forms 27 and 28 are those prescribed for the cash book and the separate receipt registers respectively; if the charges under any service head be so numerous as to make it convenient to open a separate register for them, the right-hand side of the cash book may be taken as a pattern. For deposit and bill transactions, and for some others, special register forms are prescribed, for which refer to the following chapters.

1. The words "separate register" here and elsewhere do not necessarily imply a separate volume. It is often convenient to include several registers within the same volume, a set of continuous pages being set aside for each.

19. The vouchers pertaining to *each* schedule should be numbered consecutively in a monthly series as they are entered therein, and should, when received back from the treasurer after the closing of the day's accounts, be arranged in their numerical order, and kept in that order under lock and key till despatch.

Sub-treasury Accounts.

20. From the sub-treasuries a daily sheet (supported by vouchers) is received, reporting the receipts, payments, and balance of the day; and the

receipts and payments (after examination) are to be posted from it, on the day of receipt, into the accounts of the district treasury in the same way as if they had taken place at it. But they do not pass into the treasurer's cash book.

21. Transfers of cash between the several treasure chests of a district are not to be entered in the cash book of the district treasury, either as payments when the remittance is made, or as receipts when received. They will necessarily appear as payments and receipts in the cash books and daily sheets of the sub-treasuries concerned, but will be excluded in posting the district accounts, in which they will thus remain part of the balance. A complete check over these remittances is obtained by means of the accountant's balance sheet. (See rule 23.)

22. Payments are made at sub-treasuries on cash orders issued by the district treasury, and the method of adjustment of such orders is explained in chapter 19, rule 13.

Closing for the Day.

23. The process of closing accounts for the day is as follows :—

(*a*) The daily total of each register will be entered in the cash book, which will then be totalled, and the balance memorandum at the top of the accountant's balance sheet (Form 30) will then be drawn up. To the account balance thus brought out, the additions and deductions indicated in the form will be applied so as to bring out the cash balance at the district treasury.

(*b*) Meantime, the treasurer will also sum both sides of his cash book, and draw up his balance memorandum in Form 29, appending on the lower part of his balance sheet a detail in kind of the notes, coin, &c., composing the balance.

(*c*) If the results shown in the two balance sheets agree, the Treasury Officer should sign the two cash books and the two balance sheets. He should first satisfy himself of the correctness and good order of all these documents, and should give special attention to the reconcilement of the account balance of the district with that actually in the head-quarter treasury; the latter excludes the balance in sub-treasuries or under remittance within the district which the former *in*cludes.

NOTE.—The following is a memorandum of some of the more important parts of the verification. The Treasury Officer should—

(1) compare each entry of a payment, either in cash book or in register, with the payment order (rule 10), ticking off each voucher as it is passed. (This will not be necessary if the Treasury Officer adopts the alternative plan of having the account entry presented to him for initials at the same time that he signs the order of payment.)

(2) examine at least two of the totallings on each side, marking the totals as "exd.".

(3) see that the totallings are correctly carried from register to cash book,—initialling the totals as he thus compares them.

(This must be done in the case of receipt registers, even when the total for the day is blank; but it is not necessary to initial blank payment registers. If the number of blank receipt registers is great, the following plan may be adopted. Such registers as are only rarely required for entry may be bound in a single volume and kept under the Treasury Officer's own lock. When the volume is required for an entry, he should give out the register for the purpose, and he should receive it back at the time of signing the daily accounts, carefully seeing in doing so that all new entries in it are correctly carried to the cash book, and initialling them accordingly. It is obviously necessary to guard against the fraud or mistake of omitting to bring an entry from these registers upon the cash book; and this precaution is not complete if the Treasury Officer examines only those registers from which an entry is made upon the cash book.)

(4) have the totalling of the cash book verified by himself or some principal subordinate officer, other than the accountant, who should initial it as correct.

(5) see, twice every week, that all vouchers are properly arranged (rule 19).

(*d*) Before signing the treasurer's daily balance sheet, he should roughly verify the balance in the sole charge of the treasurer, as shown in that sheet, and satisfy himself on the following points:—

(1) That no uncurrent coins are left in charge of the treasurer;
(2) that no more small silver and copper coin is so left than is actually required for current use;
(3) that the whole balance in sole charge of the treasurer never exceeds his current requirements.

(*e*) He should always be careful to sign the treasurer's balance sheet on the evening of the day itself to which it refers; but the signature and comparison of the accountant's books need not be made till the following morning unless the office is to be closed for two or more days. The accountant's balance sheet must not be siged until it has been carefully agreed with the treasurer's.

1. In the accountant's balance sheet there is not one figure which the Treasury Officer has not ample means of verifying: the opening entries agree with the closing ones of the preceding day; the receipt and charge are taken from the cash book; the amounts shown as sub-treasury balances can be ascertained in a few moments from the daily sheets of sub-treasuries; and any change made, since the previous day, in the amount under remittance within the district must be supported by an entry in the sub-treasury sheets, or in the treasurer's cash book. The balance in the district treasury is shown in the treasurer's balance sheet and in that part of it which is under joint locks; no change can be made without the active intervention of the Treasury Officer himself.

Closing for the Month.

24. As it is absolutely necessary that the figures given in the different receipts, accounts, and returns exchanged with other departments, should exactly agree with those shown in the treasury account, the formal closing of the accounts of the several sub-treasuries for the month should be fixed for the latest date which will leave no risk of non-receipt of that day's returns at the head-quarter treasury before the end of the month: any transactions of a later date must be excluded from the returns. The transactions of every sub-treasury on all days, from the 1st to the fixed closing date, are incorporated in the accounts of the head-quarter treasury on the day on which the daily sheet is received; those of later days can only be brought on the accounts of the next month, even though the daily sheet be received before. To this rule, however, there is the one exception of March, for which the head-quarter accounts are kept open until receipt of daily sheet of every sub-treasury for 31st March, in order that all receipts and any payments taking place at sub-treasuries within the official year may, without exception, be brought into the accounts of the year.

25. In addition to the usual daily closing, the month's totals of the registers should now be carried into the cash account in case of receipts, and into the list of payments in case of payments; the cash account should be closed with an abstract in the subjoined form, the cash verified by actual counting, and the cash balance report made out as directed in the following rules:—

Form of closing abstract of the cash account—

	R	*a.*	*p.*
Opening balance	13,425	1	1
Cash receipts	24,623	2	3
Total receipts . .	38,048	3	4

	R	a.	p.			
Payments, 1st to 10th, as per list . .	12,462	14	0			
„ 11th to 31st	3,231	3	6			
Total payments				15,694	1	6
Closing balance as per cash balance report				22,354	1	10
Total charges				38,048	3	4

1. The Treasury Officer has no difficulty in applying an effective check to the cash account when it is laid before him. Its opening and closing balances are not deductions from accounts, but are statements of fact certified by the District Officer to have been verified by actual enumeration of coin. Does the difference between the receipts as shown in the cash book and sums of the two lists of payment account for the difference between these facts? Do the entries from the registers agree with the totals of the details of those books? If, at any time, the Treasury Officer be unable to compare all, at least he may compare some; notably he should compare the entries in the plus and minus memorandum of deposits, stamps, &c., with the entries in the account—*e. g.*, the plus and minus memorandum shows a reduction in the stock of judicial stamps to a value of Rs. 5,000; if the credit in account be less, where is the receipt from another treasury for stamps supplied?

Returns to Accountant General.

26. The cash account, the second list of payments, and a variable number of schedules which have already been prepared from day to day, and vouchers supporting them, should be despatched to the Accountant General on the first working day of the following month (the first list with vouchers and schedules should already have been despatched on the 10th or 11th of the month). With regard to the punctual transmission of the accounts, the Government of India has requested Local Governments to visit with severe displeasure any avoidable delay on the part of any District Officer in the despatch of his first and second lists of monthly payments with schedules and vouchers; also of the cash balance report and the cash account with schedules and papers complete.

1. The returns due for despatch on a holiday may be sent one day (but not more than one day) late.

2. Directions have already been given that the vouchers pertaining to each schedule should be numbered in a separate series, and kept under lock and key in the order of payment till they are despatched; before despatch of lists of payments and schedules, the Treasury Officer should, by inspection, satisfy himself that the required vouchers are all attached. He will find it profitable at intervals during the month to take up a schedule, and see that all its vouchers are present with it, and in proper order. As no payment can be made without a voucher, there can be no excuse for the absence of any, unless it be that for a specie remittance.

27. In addition to these returns *plus* and *minus* memoranda must be submitted with the monthly accounts showing the transactions on account of deposits (chapter 19, rule 19), of local funds (chapter 15, rule 9), of each kind of stamps (general, adhesive, bill, court-fee, as also postage and telegraph stamps), of excise opium, and of telegraph form-books. The deductions from balance should tally with the corresponding entries of receipt in the accounts, and the closing balances should be certified as agreeing with the various stock registers and accounts maintained in the treasury. Memoranda may also, with advantage, be required of the outstanding balances of any class of advances which the district officer has authority to make (*e.g.*, land improvement advances). For all these the same form may be used, showing in vertical columns—(1) Name of fund or stock, (2) Balance from last month,

(3) Additions to balance this month, (4) Total, (5) Deductions from balance, (6) Balance at end of month.

Abstract Account.

28. Immediately after the account is completed, the Abstract account should be prepared from it and despatched by post to the Accountant General on the 2nd of the month, unless special orders have been issued to the treasury to telegraph the figures. The postal form will be the following, the figures being stated in even hundreds of rupees :—

Receipts.	R	Outgoings.	R
(1) Civil Revenue . . .	30,200	(9) Civil Expenditure . .	56,500
(2) Civil Debt and Remittance .	63,400	(10) Civil Debt and Remittance .	14,700
(3) Forest, Telegraph, and Marine . . .	2,500	(11) Forest, Telegraph, and Marine . . .	6,700
(4) Post Office . . .	12,600	(12) Post Office . . .	13,500
(5) Guaranteed Railways . .	.....	(13) Guaranteed Railways . .	.....
(6) Military Department . .	3,600	(14) Military Department . .	64,900
(7) Public Works Department .	24,200	(15) Public Works Department .	53,300
(8) Opening balance . .	1,27,200	(16) Closing balance . .	54,100
	2,63,700		2,63,700

The telegraphic form corresponding to the above would be—

"302 634 25 126 36 242 1272 565 147 67 135 649 533 541,"

no account being taken of the Guaranteed Railway figures, except in those treasuries which have special instructions with reference to them.

Note 1.—The following instructions should be followed in compiling this abstract from the cash account :—

(*a*) Taking the figures in order of ascertainment—the first will be the total of receipts and issues on account of the Military Department. As these are in every treasury shown in separate schedules and separately totalled, they can be stated without difficulty.

(*b*) The next are the receipts and issues on account of the Public Works Department, which includes State Railways, but not Guaranteed Railways (*N.B.*—the East Indian is a State Railway, and not a Guaranteed one). The issues are all made on cheques, and are separately scheduled. The receipts also are usually scheduled; so that the Treasury Officer can upon his cash account show separately the *whole* of the Public Works transactions.

(*c*) The next figures to be taken out are those of the Post Office. This head is represented on the receipt side by the separate schedule of Post Office receipts, including postage stamps; and on the expenditure side by a separate schedule, so that the items can readily be taken out.

(*d*) *Guaranteed Railways.*—Very few treasuries have anything to do with these, but there is no difficulty in stating the receipts and issues, and the Accountant General in each case will give special instructions to the treasuries concerned.

(*e*) After the above figures are taken out, the remaining ones belong to the purely civil section of the accounts, and are either Revenue and Expenditure, or Debt and Remittance.

(*f*) Revenue and Expenditure are for the most part well understood, but it must be remembered that they include a few items which are dealt with in the treasury accounts in a special manner with reference to subsequent procedure in the account offices. Such are interest upon Government paper, Simla payments (in the Punjab), Presidency payments (in Bengal), and, in some places, the payment of particular pensions. In the following cases receipts and issues are not, strictly speaking, Revenue and Expenditure; but, as they are receipts from special officers of the revenue which they receive, and issues to them of funds

for expenditure, and as, for the purpose of these preliminary returns, we are to look to the treasuries, and cannot wait for the further information to be gathered from the separate accounts of the officers concerned, the Treasury Officers must regard them as Revenue and Expenditure. The receipts and issues so to be dealt with are—

From and to Officers of the Opium Department;
" Collectors of Sea Customs;
" Commissioner of Opium (Bombay);
" Officers of the Northern India Salt Department, and the Salt Departments in Madras and Bombay;
" Superintendents of Stamps;

and other officers whom each Accountant General will name.

The figures of Forest, Telegraph, and Marine to be stated under heads 3 and 11 are the receipts and issues—

From and to Officers of the Forest Department;
" Officers of the Telegraph Department;
" Officers of the Marine Department (*i.e.*, payments on account of Sea-going Vessels and Dockyards, made under advices from the Bengal Controller of Military Accounts).

(*g*) The receipts and issues of Incorporated Local Funds must be dealt with on the same principle. They are for the most part Revenue and Expenditure, and the Treasury Officers have not always the information that would enable them to separate out the few items of Incorporated Local Funds that are not Revenue and Expenditure: it is better in such cases to assume the whole to be Revenue and Expenditure. As Excluded Local Funds are not to be treated as Revenue and Expenditure, but as Debt and Remittance, each Accountant General will carefully indicate to the Treasury Officers, which of the Local Funds of which he is authorized to keep account are incorporated, and which are excluded.

(*h*) The Debt and Remittance items, which complete the account, are those—

(1) in which the receipt of money involves a liability to subsequently repay it (such as Imperial or Provincial Loans, Savings Bank Deposits, Excluded Local Funds, Municipal Funds, Deposits, Receipts for bills issued on other treasuries), or

(2) in which the payment of the money is discharged by a subsequent receipt or recovery, such as advances, loans, remittances to other treasuries (remittances of other kinds are already provided for).

(3) Repayments of items of the first kind, and recoveries of items of the second kind.

(*j*) In the forms of cash account and list of payments supplied for treasury use, there are almost always two columns, and, where there are not, a second column can be ruled by hand. The Treasury Officer, in posting his cash account, should enter in the first of the two columns, the items which he is above instructed to classify as Civil Revenue and Expenditure; and the other items should go into the second column. The two columns should then be totalled separately, thus:—

	R	a.	p.	R	a.	p.
Total	2,734	1	10	3,672	2	5
Add first column	.....			2,734	1	10
TOTAL OF BOTH	.....			6,406	4	3

He will thus obtain at once, in the total of the first column, the figures that are to be shown as Civil Revenue and Expenditure; and when he has deducted from the total of the second column, the figures of Military, Public Works, Post Office, and Guaranteed Railways, the remainder will be the total of the Debt and Remittance items.

Cash Balance Report.

29. The detailed cash balance report for the last day of the month should be despatched positively on the first working day of the succeeding month. It should be signed by the District Officer with a certificate that he has personally verified the several details of the coin and notes held. Whether it agrees with the accounts, or by any error in them disagrees, it must declare the literal facts; and it will include with the coin actually found in the treasury the balances of the several sub-treasuries on the last dates for which their returns have been included in the head-quarters accounts.

1. The following is a sufficient and ordinary procedure of a Treasury Officer or Collector in verifying a cash balance by counting :—

(*a*) *Silver coin.*—The coin being in bags, each containing a certain fixed amount. First, take any bag at random, have R50 or R100 counted in detail and used as a weight in a small scale against which other similar sums are weighed, until the whole contents of the bag are exhausted. Care should be taken that the requisite number of parcels of R100 or 50 is made up. The whole amount thus tested should then be taken as a verified weight of R1,000 or R2,000, as the case may be, and be placed in one pan of a large pair of scales.

The whole number of bags should now be counted, and one, in every twenty, taken at random, opened, and its contents poured into the scales and weighed against the verified R1,000 or R2,000.

Broken amounts may be verified by weighment in smaller quantities of R50, or R100, or R200.

It may be noted that the maximum difference in weight between new coin and coin in current use is about 3 in 1,000 for whole rupees, up to about 16 in 1,000 for two-anna pieces, and a difference in gross weight to this extent need not impugn the verification. If a larger difference is found, the bag should be tested by weighment in sums of R100 (or less for small coin), which, if carefully done, should always be precise.

With proper arrangements, about 10 lakhs of coin can be tested in one hour in the above manner.

(*b*) *Copper coin.*—There is no rule. The Collector may adopt any method of verification which he thinks satisfactory, and provided he remembers that he is personally responsible for the correctness of the balance he states, is not required even to count the bags every month; but he should do it occasionally, and should also examine their contents occasionally.

(*c*) *Notes.*—All notes of R100 and over should be counted with the Collector's own hand. For smaller notes the following plan is sufficient :—

The notes being in bundles of a certain marked number, a few at the top may be folded back, and the rest counted by clerks or their assistants.

The Collector should then see, in the case of each bundle, whether the addition of the folded-back notes to the number already counted and marked makes up the whole alleged number of the bundle.

The clerks or assistants should not be persons who are responsible for the correctness of the bundle, and the Collector should satisfy himself that the notes in the bundle are all of the alleged value,—*i.e.*, for example, that a ten-rupee note is not counted as one of a fifty-rupee bundle.

These rules should be printed and pasted on to a board, and hung up in the strong-room, in a conspicuous place.

2. Under Financial Department No. 1760, dated 6th July 1871, the Accountant General is bound to report to the Government of India, as well as to the Local Government, the name of any officer whose negligence causes delay in the submission of the provincial cash balance report.

3. If there is a sub-depôt of small silver and copper coin located in the treasury, its balance on the 31st of March and the 30th of September must be verified by the district officer, and a note inserted in the cash balance report for those months stating that the verification has been made.

30. The cash balance report should show separately the value of each kind of coin, giving the tale as well as the value of the uncurrent coin; it will give the number of pieces of each denomination of notes, and may with advantage separate notes of foreign circles from those of the home circle by showing the tale in double columns.

1. In districts where the treasury banks with a branch bank, the latter should show separately, in its balance statements, the amount of foreign notes entered in the special register (chapter 29, rule 11, note 1), and of four-anna and two anna pieces and copper coin, excluded from the balance, under clause 5 (or 9) of the contract, in order that the Treasury Officer may watch the amount of available balance, and may in the cash balance report show distinctly the amount of available balance, as well as the amount of total balance.

31. The total balance should be stated in words, and its distribution between the head-quarters and sub-treasuries should be exhibited so as to show the amounts held in each in home and in foreign notes, in whole rupees, in small silver, and in copper; the portion of the head-quarters balance under double locks, and under the treasurer's single lock, respectively, should be noted; and, lastly, entry should be made of the amount of copper received from, and issued to, the public.

1. It is found easy to bring the district cash balance report into half a sheet of foolscap; so few details of the sub-treasury balances are required that there is space across a foolscap page to show them, the columns are—(*a*) name of treasury; (*b*) balances in (1) home notes, (2) foreign notes, (3) whole rupees, (4) small silver, (5) copper; (*c*) net issues or receipts in copper excluding remittances from other districts. In this form the head treasury will come first and be followed by the several sub-treasuries.

32. There should also be memoranda detailing—

(*a*) the remittances to other districts, despatched in the past month, with any of previous months for which first acknowledgments have not been received, the date of despatch being given in each case;

(*b*) the remittances received from other districts in the past month, with dates of despatch and receipt, and the despatch of the first and of the final acknowledgment;

(*c*) the dates, not being holidays, on which the treasury did not notify that it was prepared to cash notes.

33. On the cash balance report of the 30th June, 30th September, 31st December, and 31st March, note should be made of the total amount of outstanding bills advised, not payable at sight, *i.e.*, payable from first available funds, or at so many days' sight.

District Officer's Verification.

34. The duty of verifying and certifying the monthly cash balance, and of signing the monthly cash accounts, must be performed by the district officer in person, and must on no account be delegated to any subordinate officer unless upon the ground of properly-attested actual physical inability to perform the duty. The Accountant General is forbidden to accept these returns and accounts under any other signature, save under the circumstances laid down in the next rule.

1. The totals of all accounts and returns, and the balance of the cash account, should be entered in words as well as figures, and there must not be left before the entry such space as would allow a fraudulent alteration of the amount.

35. If the District Officer be absent on tour on the 1st of the month, the cash balance may be verified, and the accounts signed, by the senior covenanted civil subordinate present at head-quarters (or, if there be no covenanted officer so present, by the senior uncovenanted subordinate) not being the officer in charge of the treasury: the fact of the District Officer's absence must be distinctly noted. But on no account, without special permission of the Local Government in each case, may a District Officer allow more than two months to elapse without a personal verification of the cash balance to be

reported to the Accountant General. When, then, the monthly accounts and returns, on more than two occasions successively, are not signed by the District Officer, the officer signing the accounts must quote either a verification report made by the District Officer himself within two months of that date, or the special order of the Local Government authorizing a departure from the rule.

1. When the verification of the cash balance takes place on a date other than the 1st of a month, it should be reported to the Accountant General in the usual form of cash balance report.

2. In the case of certain districts in the Bombay Presidency the Collector has been permitted, when absent on tour, to entrust the duty of verifying the district treasury balance to any of his Assistants or District Deputies in permanent charge of talukas, who may be conveniently situated, provided the Collector himself performs the duty in person once in four months at least and always when at head-quarters.—(*Financial Department No. 572, dated 30h April 1875.*)

Notices.

36. Notice should be painted up conspicuously in the office of the hour at which the treasury closes for receipt and payment of money, which should be at least an hour before the end of the day's work, in order to give time for closing and agreeing the accounts.

1. If any local law require that the treasury on any day be kept open till a named hour, the accounts cannot, of course, be closed till after that time, but should then be closed and agreed in the usual manner before any one leaves office.

37. Treasury Officers should themselves see that the notices which they are required to exhibit, regarding the encashment of currency notes, the supply of small coin and copper, and the like (chapters 29, 4, and 28, 4, note 1), are really exhibited conspicuously in places which the public enters freely, and that no favouritism is shown in the conveniences which the treasury can offer.

Chapter 18.—Pension Payments.

Permanent Pay-orders	1	Annual Return	7
Registers	2	Gratuities	8
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[NOTE.—The references to the Civil Pension Code are to the sixth edition.]

Permanent Pay-orders.

1. Payments of pensions are made only upon permanent pay-orders issued by the Accountant General, the Treasury Officer's halves of which will be pasted in serial order in three files,—one for political, one for service, and the third for pensions of other Governments. The rules regarding these orders are in the ~~Civil Pension Code, section 167.~~ C & A art 1020 — Reg 1026

1. When sanction is given for the non-appearance of a male pensioner (~~Code, 169a~~), a note will be made on the permanent pay-order of this sanction and of the form in which proof was given, at the beginning of the year, of the pensioner's continued existence: *e.g.*, "Pensioner visited the Collector on ———;" and the initials of the Treasury Officer, or of the officer verifying the fact, should be put against the note.

Registers of Permanent Pay-orders.

2. Each Treasury Officer will keep three registers (Form 31) of the permanent pay-orders issued on his treasury,—one for political, another for service, and the third for pensioners of other Governments, which registers will serve as indices to the three files of orders. After seeing that a new order is correctly entered in one of these registers, he will put his initials in the column of "Name of pensioner," and rule a red ink line across the page below the entry. The column of Remarks will be blank as long as the order of payment is in force; but when *both* portions of the order are returned on account of death of pensioner, or application for transfer, which causes strike it permanently off the treasury list, the date and cause of return should be entered in black ink under the Treasury Officer's initials. If the original only be returned on account of non-appearance of a service pensioner (~~Code, 177~~), the date will be entered in red ink, and on reclamation this date will simply be struck out. When both portions are transmitted for renewal in consequence of damage, or the original in case of loss of the counterpart, the date may be entered in pencil in explanation of the imperfection of the file of orders. Reg 1038/39

Manner of Payment.

3. On appearance of a pensioner claiming pension, his personal marks should be checked by the ~~Treasury~~ Officer, and the signature to the receipt compared with the original pay-order.

4. Special risk of fraud exists in the payment of pensions of women who do not appear in public; special care should therefore be taken in the identification in these cases. The descriptive rolls, when originally prepared, and the periodical certificates of the continued existence of such women, should be attested by two or more persons of respectability in the town, village, or pargana.

5. Pensioners' receipts may be taken either on separate bills (which bills may be attached to a schedule for each kind of pension, or, if few in number, may support separate entries in the cash book and list of payments), or on a single bill (Form 32) for all on account of each kind. On the latter the receipt of each pensioner appearing personally will be taken in the column provided for that purpose, while separate receipts will be appended in support of the charges on account of those paid at subordinate treasuries (~~Code, 176~~) or (in authorized absence) on life-certificates, note being made on the latter class of the name of the person really receiving the money. On all such documents should be entered the number of the entry in the bill, and the separate certificates of non-employment prescribed for service pensions (~~Code, 170~~) should be similarly marked.

Rg 1034

Rg 1035

1. Life-certificates are required in all cases with every pension-bill which is not personally presented, with the exception of cases in which a guarantee for refund has been given, when payment for a short time only is permitted without the production of a fresh life-certificate. When payment is made on one it should be made only for months completed on or before the date of the certificate.

2. In cases in which political pensioners do not appear in person to receive payment of their pensions, if the disbursing officer entertains any doubt which he has no convenient means of removing, he should refer the case to Government through his immediate superior for orders. Payment of the pension, however, should not be suspended pending the result of such reference.

3. Where the determination of a pension cannot be fixed for a precise date, the pensioner's receipt must be accompanied by a certificate that the event (whatever it is) which determines the pension has not happened.

4. A declaration in the following form should be obtained half-yearly from female pensioners whose pension is terminable by their marriage, and should be attached to the bills for pension paid for December and June:—

"I hereby declare that I am not married, and that I have not been married during the past half-year.

"_____ Widow / Daughter } of the late_____,"

"We certify to the best of our knowledge and belief that the above declaration is correct."

(*To be signed by two responsible officers or well-known persons.*)

5. Separate receipts are necessary for Hong Kong, Mauritius, and Singapore pensioners: they must not be included in a consolidated receipt.

Rg 1025

6. Every payment is to be noted (~~Code, 167 : 2~~) on the reverse of *both* portions of the order under the initials of the Disbursing Officer; in case of pensions paid at a sub-treasury (~~Code, 176 : 2~~), where will be found only a copy of the order in English or vernacular with the District Officer's order thereon, the sub-treasury officer will make the entry on the counterpart and on his copy, while the Treasury Officer at the head-quarters treasury will, from the receipt, make the necessary note on his original of the order.

Rg 1034

1. A single line is quite sufficient for the entry of each payment upon the reverse of the order.

Annual Return.

7. An annual return (classified by ages) of the pensioners receiving payment at each treasury, is required by section ~~171 of the Code~~ to be sent to the Accountant General.

art 1045 CSQ

Gratuities.

8. Gratuities will be paid by Treasury Officers on authority received from the Accountant General, to whom, under ~~section 166 of the Code~~, the Government communicates its sanction.

art 1019 CSa

Political Pensions.

9. With the special sanction of the Accountant General in each case, the following procedure may be employed in the case of groups of political pensioners who are paid by, and are in charge of, a political officer :—

1. In lieu of a pension pay-order for each pensioner, an order for the payment of the whole group will be issued in Form 31 of the Account Code; each entry having a number in this form, $\frac{330}{1}$, $\frac{330}{2}$, and so on, where 330 is the register number of the whole document.

2. The officer in charge of the pensioners will draw up a monthly bill in the following form, in which *all* the names will be entered in their proper order, even though nothing is drawn for the pensioner entered :—

(1) No. of pensioner. (2) Name. (3) Monthly pension. (4) Amount of arrears drawn ; (*a*) months ; (*b*) amount. (5) Amount drawn for current month. (6) Remarks ; this space will be used for acquittance in the political officer's own copy of the bill.

3. The following certificate will be appended to the bill :—

"Certified that all amounts drawn in last month's bill have been duly disbursed, and receipts taken, with due precautions as to the identification of the payees, and with the exception of the following amounts, now refunded:

No.	Name.	Amount refunded.		Remarks.

4. The total to be paid will be made up as follows —

Arrears, as per column 4*b*	R 0 0
Current month, as per column 5	„ 0 0
TOTAL .	R 0 0
Less undistributed amounts now refunded	„ 0 0
Net amount to be paid .	R 0 0

Any refunded amount can be drawn at any time upon quotation of the month's bill in which the amount was refunded.

5. If any alterations have been made in the list of pensioners during the past month, the political officer will append a statement showing—

No. of Pensioner.	Name.	Nature of alteration or lapse.	Reason or quotation of order.

6. No new name can be brought on the list, and no new pension drawn, until the Accountant General has registered and given a number to the new name, and communicated it to the political officer in charge.

7. If there have been no alterations the political officer will append to his bill a statement that "there have been no alterations in the list of pensioners under my charge in the past month."

Chapter 19—Deposits.

(To be read in conjunction with Chapter 14.)

Revenue Deposits	1	Monthly Returns	14
Personal ,,	5	Plus and Minus Memo.	19
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Revenue Deposits.

1. Each item of deposit received must at once be entered in a register in Form 33 and numbered: there will be a separate series of numbers for each register, beginning anew each year. The Treasury Officer will carefully check the amount and particulars of each entry (*vide* chapter 14, rule 2), and then set his initials in the proper column against each. A daily total only will be carried from each register to the cash book.

1. The entry in the column "Nature of deposit" should be sufficient to explain why the amount is deposited.

2. Every item must be recorded in the name of the person *from* whom, not that of the Government official *through* whom, it is received; it must be passed through the accounts, even though repaid on the day of receipt, and be kept distinct, however small it be, till finally disposed of, never being consolidated with others.

3. The rules regarding repayments and the form of voucher required are contained in chapter 14.

4. When a deposit is adjusted by transfer to some head of account the head of account to which it is transferred, and the item in which it is included in the treasury account, should be noted both in the register of receipts and in the register of repayments, and it should be separately credited in the cash book or register. The voucher submitted with the list of repayments will state these facts under the signature of the Treasury Officer.

Personal Deposits.

5. Receipts and payments (1) on account of wards, and attached estates, and (2) on any other account, for which the special permission of the Comptroller General has been obtained (through the local account office) for opening a banking account with the treasury, should be recorded in personal ledgers.

1. Personal ledger accounts for regimental funds may be opened in Civil Treasuries by officers commanding regiments of cavalry and infantry. They should be opened in the name of the commanding officers and do not require the special permission of the Comptroller General in each case.

6. A sufficient number of sheets of Form 35 should be bound up into a volume, and successive sets of pages assigned to the several accounts; it is not necessary to transfer the accounts to a new volume with a new year; but, if there be no page available when it is necessary to open a new account or carry forward an old one, all unclosed accounts should be simultaneously carried forward to a new volume.

7. Every personal account will thus have its own ledger page, the form of which provides, in addition to columns for date of transaction and number of cheque, one column for receipts, one for payments, and a third to show the balance after each transaction, with space for the Treasury Officer's initials. Herein the receipts are entered in regular order without being numbered; similarly, the disbursements, made, not from any one particular item, but from the aggregate balance in hand, are entered as they are made without further remark.

8. The Treasury Officer's duty is simply to see that withdrawals are made only on cheques signed by the responsible administrator, and that the withdrawals never exceed the balance in hand.

9. From these ledgers the daily totals of receipt and payment will be carried into the register of personal deposits (Form 36), from which again the aggregate daily total only will be carried to the cash book.

Sub-Treasuries.

10. Deposits made at a sub-treasury must be brought, item by item, through the daily sheet upon the district registers, and must be numbered in the general series. When the officer in charge has occasion to place in deposit an item which, according to rule, should be so dealt with, he may also be empowered to repay it on his own authority without formal authority from the district treasury. In this case he would himself keep up a register of such deposits, in addition to that at the head treasury.

11. In making repayment he would clearly indicate the sub-treasury account in which the credit originally appeared, so that it will be easy to trace the item and to charge off the payment correctly in the district account.

12. If any class of deposits is repayable at the sub-treasury, it must not be payable at the head treasury also.

13. The adjustment of cash orders issued on sub-treasuries may most conveniently be watched by opening a personal ledger for each sub-treasury. The orders issued would bear a serial number, and the amount would be credited in personal ledger account, Form 37. When paid at the sub-treasury, it would be charged in the sub-treasury cash book and daily sheet as a miscellaneous payment, but in the district treasury would be posted at the personal ledger account as repayment of deposit.

With reference to the annual certificate prescribed by rule 10 of chapter 14, the Treasury Officer must certify that the credit balance of each sub-treasury personal ledger account agrees with the sum of orders ascertained to be outstanding.

Monthly Returns.

14. An extract register of revenue deposits received will be submitted with the cash account in Form 20; only the first five columns will be filled up by the Treasury Officer, and they should be written up daily from the register of receipts. It is of importance that each deposit should be exactly confined to its own cage, as the Accountant General has to detail repayments against it.

15. In some cases where many deposits are received for very short periods, permission has been given to detail in the returns submitted to the Accountant General only those not repaid in the month of receipt, the permission would not be extended without clear proof of its necessity. In this case the returns for submission could not be written up till after the close of the month, and there would be breaks in the series of numbers representing the deposits received during the month which had been wholly repaid before

its close. At foot of each extract register, both of receipt and repayment, would be entered a lump sum for "deposits received and repaid during the month," in order that the extracts might agree with the accounts.

16. An extract register of repayments during the entire month, with vouchers appended, is submitted with the second list of payments: it is in the same form as the treasury register (rule 6 of chapter 14) and should also be written up daily. Although no extract register accompany the first list of payments, entry should be made in it of the total payment on each head made between the 1st and 10th of the month; the entry in the second list will be of the total payments made from the 11th to 31st.

17. For personal deposits, however, a special form of monthly return (Form 38) is provided, as in it the totals only of receipts and repayments on each personal ledger have to be entered: the totals of the two columns, receipts of the month, and payments of the month, alone will be traceable in the cash account and list of payments. The monthly totals brought out on this form should be the same as those brought out by summation of the daily total columns of Form 36.

18. The charges exhibited in Form 38 will be supported by the original paid cheques which should not be given up after payment; but in the case of estates under Government management in the Madras Presidency, the charges should be supported by a consolidated receipt from the administrator and the paid cheques should be sent to the Revenue Board which audits the accounts.

Plus and Minus Memoranda.

19. Together with the monthly deposit returns must be submitted a *plus* and *minus* memorandum showing the opening balance, receipt, repayment, and closing balance, under each head of deposits, including personal deposits. As this balance should always equal the aggregate of repayable deposit balances upon the deposit registers, it has to be reduced in the April return by the amount reported for lapse under rule 11 of chapter 14.

Chapter 20.—Bills.

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Forms of Bills.

1. Two forms of bills are used for remittance of public funds in India *viz.*, *supply bills* (Forms 39 and 40) and *remittance transfer receipts* (Form 41) for public and private purposes. *Supply bills* are issued under the special orders of the local Accountant General, at times and on conditions prescribed by him; the conditions of issue of *transfer receipts* will be found in chapter 8. A list of the treasuries on which bills may be drawn is given in appendix A, page 229.

Issue of Bills.

2. At the commencement of a year a register of bills issued (Form 42) will be opened, by paging it and setting apart a sufficient number of pages for every treasury usually drawn on; the pages should be ruled, and the lines numbered in the column provided for that purpose. The series of district numbers will thus be separate for each district, and will commence anew with each official year; a number cannot be used again, though the bill have been cancelled before another is drawn on the same district. In other columns will be entered the printed (or general) number, the date and amount of the bill, the names of the remitter and payee, and the authority for issue, whether this be contained in a paragraph of chapter 8 or a letter of the local Accountant General; the Remarks column will be left blank for note of issue of duplicates, of cancellation, and the like.

Supply bills and transfer receipts drawn on the same district will be recorded in the same district issue register, and in the same series of district numbers.

3. Bills should be prepared and signed from time to time as they are applied for, immediately on the receipt of cash: the business of signing them should not be postponed till the close of office, and ON NO ACCOUNT may the office be closed till all bills applied for have been issued. Each must be signed legibly with the full signature of the drawer (who should take pains to maintain a uniform signature), and should then be torn by him from the counterfoil.

1. The counterfoils of bills issued should be periodically bound up for preservation, and should be kept for twenty years.

4. At the time of signature, the register of bills issued, together with the advice (rule 6) and the book of forms, will be laid together before the

Treasury Officer; the advice must be *signed* before the close of office, but he will initial each entry therein, and in the register and the counterfoil, at the same time as he signs the bill, after he has satisfied himself that—

(*a*) the several documents agree;
(*b*) the authority for issue is sufficient;
(*c*) the date and place of issue and the name of the payee are legibly and distinctly entered in the body of the bill;

1. In the case of remittance transfer receipts *in favour* of a public officer, the purpose for which the remittance is made must also be plainly stated in the body of the bill, in order that this document may be complete in itself and independent of a covering letter; but the drawer's omission to give this information will not justify the drawee in refusing payment.

(*d*) the amount if entered in words as well as figures, and that the words are written continuously without lifting the pen, and end with the word "only" in order to prevent interpolation;
(*e*) a sum a little in excess of that for which the bill is granted has been entered in words across the bill at right angles to the type;

1. "Under thirty rupees" will mean that the bill is for a sum not less than Rs. 20, but less than Rs. 30; and similarly, "under eight hundred rupees" will mean that it is for less than Rs. 800, but not less than Rs. 700.

(*f*) the bill is signed in every case by the accountant and also by the treasurer when the bill is issued in exchange for cash, but by the accountant instead of the treasurer when the amount has been received by transfer in account: the treasurer should enter the amount in the native character at the same time as he signs the bill.

1. The provision that each bill issued in exchange for cash shall bear the treasurer's signature, is only intended to bring home responsibility to him: bills issued by branch banks holding the Government balances need be signed by the Bank Agent only.

Issue of Bills on Military Treasure-chests.

5. Under chapter 8, rule 1, note 4, certain Treasury Officers are authorized to draw remittance transfer receipts on the military treasure-chests at Mhow, Neemuch, &c. The amounts of such receipts are credited to the Military Department concerned, and they should accordingly be entered at first in a separate register in the same form (No. 42) in which the issues of local bills are entered. From this register a list in Form No. 44 should be posted daily, and its daily total entered, without any details in the schedule of military receipts of the presidency concerned, under a separate column, "Remittance transfer receipts issued on military treasure-chests," to be opened before the column "Departmental receipts, &c."

Advice Lists.

6. The advice list (Form 43) will include both supply bills and transfer receipts drawn on the same day on a particular treasury. The general, as well as the special or district, number of each must be shown. The advice will be initialled as each bill is signed, and will be totalled, closed, and signed by the Treasury Officer, and despatched without a cover, without fail, before the treasury closes on the day of issue.

7. The advices of bills issued by treasuries under charge of a branch bank will be signed and despatched by the Agent, who will recover the postage from Government monthly.

8. If alterations be made in a bill prior to issue, the corrections should be noted in the advice, and each alteration, both in bill and advice, should be authenticated by the drawer's initials, in order to prevent hesitation on the part of the drawee. If the drawer should enter the amount so carelessly as to enable a stranger to alter it, and fraudulently to obtain payment of a larger amount, the *drawer*, and not the drawee, must bear the loss. But the drawee must remember and apply the numerous defensive checks provided for him.

9. Advices of bills drawn on the Bank of Bengal at Calcutta, the Bank of Madras at Madras, or the Bank of Bombay at Bombay, should be sent direct to the Secretary and Treasurer of the Bank. But advices of bills drawn on districts of which the treasury business is managed by a branch of either of these banks, should be sent to the officer in charge of the district treasury, who will at once register them in the check register of bills payable (Form 46), and *immediately* pass on the original advices to the Bank Agent as authority to pay the bills on presentation without further special authorisation.

Accounts of Bills issued.

10. The district issue registers will be, with the check margins of the bills themselves, the only record of detailed transactions preserved in the office, but at the time of issue each must be entered in a *general list* of bills issued, to be submitted to the Accountant General with the monthly cash account.

11. There will be four general issue lists, namely :—

Supply Bills, local (that is, issued on treasuries in the same province).
Supply Bills, foreign (that is, issued on treasuries in other provinces).
Transfer Receipts, local.
Transfer Receipts, foreign.

For local bills, Form 44 is prescribed; for foreign bills, Form 45.

12. The general number of each bill must be given, without fail, in these lists; the special or district number is not required. Each of the four will be totalled daily, and its total carried separately into the cash book.

13. At the end of the month these lists will be submitted in original to the Accountant General with the cash account, wherein the totals only will be shown of the receipts of the month under supply bills and remittance transfer receipts, local and foreign, respectively. No office copy of these lists need be kept by the Treasury Officer.

Cross-checks.

14. It will be useful to note the cross-checks which a Treasury Officer can each evening apply to the several documents connected with bills issued. The several advice lists and the district issue registers check one another directly; the total of each general list must agree with the total of the advice lists for that class, and this agreement should be at times tested by the Treasury Officer himself; the total of each general list, too, should, day by day, be compared with the credit in the cash book; and, lastly, the issue of forms should be checked by the number of entries in each pair of general lists.

Regularity of signature.

15. Variation in the signature of the drawer often entails much trouble on the paying treasury, and the drawer will be held responsible for any inconvenience or delay which may be caused to individuals in consequence of change in, or illegibility of, his signature, or other serious irregularity on the face of

the bill, as the drawee would be justified in suspending payment in cases of doubt arising from such causes. Accordingly, a native officer in charge of a treasury should *sign* his name in English, or have it written in English character below the vernacular signature.

16. When any change of Treasury Officer occurs, a specimen of the signature of the new comer should be forwarded by the out-going officer to all treasuries usually drawn on. The following form will be convenient:

"The undersigned begs to notify to _____ that he has on this day been relieved of the executive charge of the treasury at _____ by _____, a specimen of whose signature is annexed."

_____ *Relieved Officer.*

The _____ *188* . } _____ *Relieving Officer.*

1. In the case of a native officer signing in vernacular, his name should also be written in English characters in this notice, as well as after his signature in bills (rule 15).

2. When an officer who was formerly in charge of a treasury resumes charge of it after a lapse of time, his signature need not again be circulated among Treasury Officers.

Payment of Bills—Check Register.

17. At the commencement of each official year a *check register of bills payable* (Form 46) should be prepared. It should be paged and ruled, each page signed by the Treasury Officer, a page (or two or more) set apart for each treasury or officer usually drawing, and the lines in them numbered; if the pages provided be too few, it will be easy to carry forward the record by noting at foot of the last page the number of that on which future entries will be found; a back reference being similarly made on the latter.

18. The advice lists received from issuing treasuries will furnish materials for filling up columns 1 to 5 in this register. These lists, like the public despatches, must be opened in the presence of the Treasury Officer, and each dated and initialled by him after he has satisfied himself of its genuineness by examining the signature of the drawer, and, if necessary, the post-mark. He should satisfy himself that the particulars are punctually and accurately posted in the check registers of bills payable, and then the advice list should be filed with others received from the same treasury. These advice-files should all be bound up together at the end of the year.

1. It may be as well to remind Treasury Officers of the security (against the fraud of altering after signature the amount shown in the advice) which is afforded by comparison of the total amount reported in words in the heading with the real total of the figured amounts of an advice. Any alteration of any entry, whether of name or figures, in an advice requires the drawer's initials (rule 6), so that it is scarcely possible that any fraud should be attempted by altering the advice *before* he has signed it, since at the time of signing he would notice any uncertified correction.

19. This register is intended to facilitate examination and identification of bills presented for payment. The entries to be made from the advice list should be a sufficient obstacle to the encashment of bills forged or fraudulently altered; and their sequence effectually bars the use a second time of a district number, and suggests suspicion even of the advice list where a high number, general or special, follows a low one. The column of Remarks provides space for necessary notes of calls for advices, of references touching irregularities, of cancellation or of issue of certificates of non-payment, or of advices of seconds or thirds; and the Treasury Officer should be careful to see that these notes are punctually made.

Examination of Bills presented.

20. On presentation of a bill for payment, the Treasury Officer must compare it with the above register and also with the advice, and should satisfy himself carefully that it is in order, and that it is receipted on the back by a person able to give a legal quittance.

21. The points of order are, that the bill has been advised, that it corresponds in all particulars with the advice, that it bears the genuine signature of the drawer, that it is signed by the accountant or accountant and treasurer, as required by rule 4 (*f*), unless issued by Presidency Bank or one of its branches, that it has not been tampered with, and, of course, that it is not a cancelled or a lapsed bill or one of which a duplicate has been paid. Yet, a bill may be paid—

Without advice, if there is no reason whatsoever to doubt its genuineness, and if the holders are known and respectable and likely to be inconvenienced by delay; on tender of sufficient guarantee there need be no hesitation: application for advice should, however, be made at once.

Even *though differing from the advice*, at the discretion and risk of the drawee, provided there is no suspicion of fraudulent alteration, or any possible doubt of the genuineness of the bill. But great caution should be exercised before paying on a bill an amount larger than that named in the advice.

Doubtful Bills.

22. In case of erasure, alteration, or other serious cause for suspicion, the drawee should, before payment, refer to the drawer, the post office, or the Accountant General, as the case may require. Any material alteration of a bill without the consent of the parties, after it has been drawn, or endorsed, such as the date, sum, or time or place of payment, will invalidate it; but the mere correction of a mistake, as by inserting the words "or order" in the endorsement of a supply bill will have no such effect. A merely technical defect, such as the omission by the drawer to note the purpose for which a remittance transfer receipt is required, will not justify the drawee's refusal to pay. Remittance transfer receipts should not bear any other endorsement than that of the payee, and Government officers are justified in declining to cash such receipts bearing any other endorsement whenever it may appear desirable to them to do so.

1. The order conveying the last instructions goes on: "There is no objection to the bank of ——— paying on its own responsibility, and for the convenience of its constituents, transfer receipts bearing endorsements in addition to that of the payee. In all such cases the bank must itself endorse the transfer receipts." The bank had pointed out that the special endorsement of the payee was as full an acquittance to Government as a simple "Contents received,"—in consequence, no doubt, of the stipulation on the face of the bill that it is NOT TRANSFERABLE.

Form of Receipt.

23. For the sufficiency of the receipt, it is necessary to see that it is not for a part only of the bill, and that it is given by the legal holder. On no account may a bill be paid by instalments; receipt for the full amount must be given on the reverse, and the full amount must be paid.

(*a*) If the legal holder be dead, payment should be made only to his legal representative; a bill for less than Rs. 100 may, however, be paid without a certificate of administration.

(*b*) If the receipt be signed by an agent or attorney, note of the existence, and of the record in the treasury, of the power-of-attorney, should be made on the bill.

(*c*) If more than one person be named in a bill, all must join in order to give a valid endorsement or receipt.

(*d*) A bill payable to A. B. cannot be cashed on the receipt of his partner C. D. without production of a formal power-of-attorney; a bill payable to A. B. and Co. can be paid on the receipt, as A. B. and Co., of any member of the firm.

(*e*) Although bills can be legally drawn in favour of *incorporated* banks, and paid on receipt of the official duly authorized for the time being, they cannot be so drawn in favour of *unincorporated* banks or other institutions. The *name* of the payee, as well as his designation (Secretary, Manager, &c.), must be inserted, and his receipt required; but if he have left and his signature cannot be obtained, payment can be made to his successor on formal guarantee of indemnity.

(*f*) If the amount of the bill be payable by transfer to some head of account, the fact that it has been so credited, and the date of credit, and the item in which it is included, should be noted across the face of the bill, under the signature of the Treasury Officer. If the bill be a transfer receipt, the form of receipt on the reverse should be scored through and a similar note made there; if it be a supply bill endorsed to the Collector or other public officer, he should endorse it "credit to such a head of account" over his signature.

1. A public officer when he sends a transfer receipt to a treasury, not for cash payment, but for credit of its amount in the treasury accounts, must, before he signs the receipt, add to the words "Received payment" the further words "by transfer credit." Omission to do this facilitates fraudulent appropriation of the money.

Record of Payment.

24. As each bill is paid, it must be scored through and stamped *paid*, the word *paid* entered against the bill in the advice list, the date of payment noted in column 6 of the check register, and the amount paid entered in the right-hand column of the same. As each payment is made, the entry should be initialled by the Treasury Officer in the column of Remarks of the check register. Entry must be made at the same time in the proper register of bills paid (see next rule). If the treasury banks with a branch bank, the entry of payment in the latter register will be made from the paid bills on their return from the bank (see rule 9).

1. The entry in the check register of the amount paid on each bill is intended to facilitate preparation of the assets and liabilities statement, and consequently, on receipt of advice of cancellation of any bill, or on its lapse, whether under rule 31 or under chapter 8, rule 21, its amount should be entered in like manner. Then the difference between the forward totals of columns 5 and 8 will be the liability on account of the bills of the drawing district.

2. The destruction of the advice lists of bills drawn may be sanctioned by the Accountant General after he has completed and adjusted his list of lapsed bills for the period to which the advice belongs.

Accounts of Bills paid.

25. A volume should be prepared at the beginning of the year (Forms 47 and 48), in which the bills will be entered as they are paid, the daily total being each day carried to the cash book. These registers of bills paid will be four in number (like those of bills issued), namely, for supply bills and for transfer

receipts, each a pair, one of which is for local (Form 47) and one for foreign bills (Form 48).

26. Four schedules of bills paid (in the same form with the registers) should punctually be written up before office closes, in order to be submitted to the Accountant General with the bi-monthly list of payments, and the bills themselves should be attached to their schedules.

Paymasters' Transfer Receipts.

27. Transfer receipts issued by military paymasters (chapter 8, rule 9) undergo, previous to payment, precisely the same form of scrutiny and test. But the entry of the payment is to be made in the appropriate column of the military schedule of payments (chapter 25), and not in the registers prescribed in the last two rules.

1. The following is a complete list of the circle paymasters who may issue such transfer receipts. It will, of course, be understood that no transfer receipts may be drawn by civil treasuries on them :—

Presidency.	Circle.	Stations.
Bengal	Presidency	Calcutta.
	N.-W. Provinces	Allahabad.
	Punjab	Rawal Pindi.
Madras	Presidency	Madras.
	Presidency pension	Madras.
Bombay	Presidency	Bombay.
	Presidency pension	Bombay.
	Poona pension	Poona.
	Southern Concan pension	Poona.

Issue of Duplicates.

28. Duplicates of a bill may be issued under the circumstances stated in chapter 8, rule 13; and, in the event of the loss of both original and duplicate, a triplicate may be issued on the same terms as the duplicate, the non-payment of the others being certified. No special form is provided for triplicates; the form of duplicate must be altered by hand. Neither duplicate nor triplicate can be issued without reference to the Accountant General if the bill has lapsed.

29. The duplicate and triplicate must be drawn in exactly the same terms as the original bill, with the same date, the same number, the same amount, and the name of the same payee; so that, if a lost bill has been endorsed, the endorsee must apply for a duplicate through the original payee. It will be issued under the signature of the officer in charge of the treasury at the time, although he be not the person who signed the original bill.

30. No duplicate or triplicate older than six months should be paid without previous reference to the Accountant General, or, in the case of military transfer receipts, to the Controller of Military Accounts; nor should any duplicate or triplicate of a bill endorsed for payment at a sub-treasury be either cashed, or endorsed for payment at a sub-treasury, until the officer at the sub-treasury has certified that he has not paid the original, and that he has recorded the issue of a duplicate.

Cancellation.

31. When a bill is cancelled, as provided in chapter 8, rule 14, the fact of cancellation should be conspicuously noted across the face of the bill; at the *same* time note should be made in the register of bills issued (Form 42) and

advice sent to the officer drawn on, who should at once record the fact in the Remarks column of his check register of bills payable, and also note the amount of the bill in the column of "Amount discharged." The amount refunded should be charged, in the schedule of local or foreign bills paid (supply bills or transfer receipts), according as the bill cancelled is a local or a foreign bill; and the name of the treasury drawn upon should be entered in the column of Remarks. The entry must be supported by the cancelled and duly receipted bill as voucher; and it must appear, even though issue and cancellation take place, in the same month. The special (district) number of the cancelled bill may not be used for another bill, even though no other have been drawn on the same district between the issue of the bill and its cancellation.

Exchange.

32. When a bill is exchanged for another (see chapter 8, rule 16), the original bill will be treated and charged as a bill presented for payment, and the amount again credited as received for the issue of the new bill.

Lapse of Bills.

33. Supply bills and transfer receipts, which are not paid before the end of the third account year after that in which they are issued, lapse, and should be so marked in the check register of bills payable, their amount being at the same time posted in the right-hand column of that register: their amount is transferred to the credit of Government by an account entry made by the Accountant General. Should any one apply for payment of a lapsed bill, he should be directed to address the Accountant General; if payment be sanctioned, the amount will be charged in the cash book as a miscellaneous refund and noted against the credit to prevent a double payment. The rule applies to bills drawn by treasuries under other Governments as well as by those under the local Government.

1. Paymasters' transfer receipts lapse in the same way as those of civil treasuries, and payment can only be made under an order of the Controller of Military Accounts.
2. Regarding transfer receipts for sepoys' remittances, see chapter 8, rule 19.

Forms.

34. Forms will be supplied to Treasury Officers by the local Accountant General, to circle paymasters by the Controller of Military Accounts. Indents for supplies should be in the following form, and should ordinarily be for twelve months' supply. The same form also will be used for indents on the Comptroller, India Treasuries, by those Accountants General who are supplied by him.

*Indent for Supply Bill (or Remittance Transfer Receipt) forms required for use of the Treasury at*_____

Description of Form.	Issued in the past twelve months.	Spoilt and returned after defacement in the past twelve months.	Balance in store.	Last number in store.	Indented for.
Original on Bank of Bengal .					
Do. on other treasuries .					
Duplicates					

1. All these forms are now printed with a coloured ground-pattern on water-marked paper. Any fraudulent erasure is impossible, inasmuch as it involves the removal of so much of the coloured ground-pattern as to ensure detection.

2. It has been arranged that a proper colour shall be allotted to each province, and that both letter-press and ground-pattern shall be in that colour, the printed numbers alone being in black. For duplicates, however, the ground-pattern in the proper colour will cover the whole face of the form, while the letter-press will be in black.

3. For the convenience of commercial houses, it has been decided that supply bills for more than Rs. 1,000 may, if required, be issued in duplicate. For the use of Calcutta, special forms are printed in duplicate (Form 40); elsewhere the ordinary forms for duplicates may be used,—the fact of such an issue being noted in the advice. A duplicate should not, however, be given, unless specially asked for.

4. The forms required for use in the Madras and Bombay Presidencies are printed and supplied by the local Accountants General. The other Accountants General and Comptrollers, are supplied by the Comptroller, India Treasuries.

Care of Forms.

35. Immediately on receipt of a parcel of forms of bills they should be carefully examined. The duplicates for district treasuries are made up in books of ten each, and bear no numbers; they should be counted. The originals are made up in books of fifty each, and bear a printed number in a general series peculiar to the province; here the series of numbers in each book should be checked, and the books themselves compared with the particulars given in the invoice. The acknowledgment should certify that the forms have been counted and found correct.

36. The forms of bills and of advices should be placed in store under the key of the Treasury Officer, who should each morning issue the book or books containing bill forms, and the advice forms, for the day's use. He must be careful not to issue a book of a later serial number before an earlier, and therefore should see that the store is so arranged as to prevent mistakes. Every evening the unused forms will be returned to him, and he should see that this series is unbroken; that no form is kept back unissued unless it be spoilt; that the number expended in the day agrees with the total numbers of the two lists of bills issued, *viz.*, on the local and on other Governments.

37. Spoilt forms should never be destroyed; both the check margin and the form itself should be defaced under the Treasury Officer's initials, and the forms returned to the Accountant General with the list of bills issued, local (Form 44).

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Management.

1. The business of the State Railway Provident Institution will be conducted by the Manager as Secretary, and the special rules established for such Institutions are given in ~~Appendix A.~~ Annexure A

Business Arrangements.

2. Every State Railway Provident Institution must be open for business every day, Sundays and holidays excepted.

Nature of Accounts.

3. No Railway employé should be permitted to resort to the Provident Institution as a place for the deposit of a floating voluntary balance, on which he will operate constantly by depositing and withdrawing money. The Secretary has full discretion to close such accounts.

1. More than one withdrawal in the same month under the same account should not be allowed without the special permission of the Secretary given for assigned reasons.

4. No non-official accounts should be opened in the name of two or more persons jointly, nor should any trust accounts be allowed.

No Plural Accounts.

5. Speaking generally, no person who already has an account in a Provident Institution should be permitted to open another in the same or in another Institution.

This is only applicable to voluntary deposits.

Security Deposits.

6. Security deposits lodged with Government officers will be received on the following terms. The money will be received directly from the person

depositing it, and the account will be opened in his name: he will be required to sign a letter (Form 49) addressed to the Secretary to the Provident Institution undertaking not to make any claim on the bank for the principal of the sum deposited, except with the express written sanction of the Government officer; not to object to the payment by the Institution to the Government officer upon his claiming it, and not to make any claim for the interest after such officer shall have revoked the authority to him to receive it.

Money Limit.

7. The limit of R500 for a single depositor within one year may be exceeded only in the following cases :—

(1) A security deposit of any person serving under Government, but not that of a contractor (rule 6).

(2) A transfer from another bank, so far as the money transferred is not on account of deposits made in the current year.

In each case the reason for allowing it must be explained on the weekly statement of deposits.

1. The limit of R500 is to be construed strictly; withdrawals must not be deducted in applying it.

Opening an Account.

8. The depositor's name, occupation, and residence must be entered on an index card (Form 50), in a clear hand: when a depositor can write, his signature should also be taken on the index card. If the account is a security deposit, the fact should be stated on the index card.

9. The personal attendance of a depositor need not be insisted on either when he opens an account or on any other occasion, but before any deposit is accepted, the signature (or, if he cannot write, the mark duly witnessed) of the depositor must be obtained to the declaration prescribed in the rules published under the Financial Resolution, dated 9th May 1881 (reprinted as annexure C). Accordingly, when a depositor does not appear personally to open an account, a copy of the rules prescribed in the above Resolution should be sent to him, together with the index card and form of declaration; the two latter must be duly signed and returned with the rules, and the money tendered for deposit must not be accepted pending their receipt: it should be tendered and received at the same time as the index card and declaration, so as to identify all as belonging to the same person.

1. The numbers given to the depositors' accounts should be consecutive, and a depositor's number should never be altered, nor should the numbers of closed accounts be given to new depositors.

2. If a Mahomedan depositor, on opening his account, makes the express request that interest be not added to his deposit, a note to this effect should be made on the index card and the words "no interest" written on the top of his account in the ledger.

Rules for writing Names.

10. In filling up the index card, the following rules must be observed :—

(*a*) In the case of the names of Europeans or East Indians, the surname is to be written first in a large hand, and after it the Christian name or names or prænomen in a smaller hand, thus—

Wilkins, James.

(*b*) In Hindu names, the personal name will be written first, and the tribal name or such personal or family addition as Biswas, Sirkar, Halder, or the like, written last, as in ordinary usage.

(c) In Musulman names, the ordinary prefixes (Sheikh, Syed, Maulavi) should be written small, thus—

Syed Abbas Ali.

11. The name of a depositor, when first written on the index card, may be spelt in any form which is thought best; this spelling must, however, be strictly followed thereafter in all statements of deposits and other returns. It is not essential that the names of different persons bearing the same name should be spelt in the same way.

1. In the case of native depositors who sign in English, the spelling which they ordinarily use should be followed.

2. When accounts are opened by persons employed at a distance from their homes, their family as well as their temporary residence should be entered on the index card.

3. In the case of native depositors, the name of the father may be added on the index card and in the ledger heading of the depositor's account; but if it is, the addition need not be made in the deposit lists.

Disposal of Index Cards.

12. The index card must be sent to the head office, unfolded, with the statement of deposits for the week in which the first deposit is made.

1. These cards will be sorted and kept in the head office in strict alphabetical order, to serve as an index to the accounts of depositors: a similar arrangement can, if it is thought desirable, be followed in the Provident Institution; but, if preferred, a ledger index book in the ordinary form can be used.

Receipt of Deposits.

13. The amount deposited should be entered in the journal of deposits received (Form 51) and initialled by the Secretary and an acknowledgment given to the depositor in the case of voluntary deposits signed by the Secretary.

1. Fractions of a rupee should not be received in deposit in case of voluntary deposits.

Repayment of Deposits.

14. When a depositor wishes to withdraw money personally, he should fill in a slip containing these particulars only—

No. _____

Received _____

Date _____

_____ *Signature.*

15. This slip he will hand in to the Secretary when the necessary entries will be made in the journal of deposits repaid (Form 52) and in the corresponding list of deposits repaid (Form 58), which will be handed to the depositor for signature.

1. The signature of the depositor in the list of deposits repaid, may be dispensed with only in the case of payments made under orders of a competent civil court.

16. Reference will then be made to the depositor's ledger account, and after the payment order has been written on the slip mentioned in rule 14, the money will be paid to the depositor by the treasurer. The repayment will at the same time be ticked off by the Secretary in the journal.

Repayment in Absence.

17. When a depositor withdraws money without attending personally, he will write a letter of authority to the Secretary naming the person to whom

payment is to be made. The Secretary should make reasonable examination and enquiry as to the genuineness of the authority produced by the payee from the depositor and the identity of the payee. The list of deposits repaid should be signed by the payee as well as the slip mentioned in rule 14. The payment must, in all cases, be made at the Institution, and not remitted to the depositor.

Investment of Voluntary Balances in Government Loans.

18. If a depositor wishes to have the balance at his credit, or any portion of it, invested in stock of any loan, he should apply, in writing, to the Secretary, who will forward to the Comptroller General a copy of the application, together with an application in Form 54 and a statement of the balance at credit of the account, making a note in the account in order to guard against any intermediate withdrawal of the amount to be invested.

19. On receipt of the application, the Comptroller General will make the purchase and instruct the Secretary to debit the purchase-money, as well as four annas per cent. commission on it, to the depositor's account.

20. The Secretary should treat the purchase-money of Government securities and the commission as withdrawals, and they must pass through the journal of repayments, and the weekly list of deposits repaid. The amount should not pass through the cash account, as the necessary adjustment will be made by the Examiner on monthly statements from the Comptroller General. Interest on the purchase-money of Government securities should be allowed to the end of the month preceding that of investment.

21. A depositor making application for an investment to be made in his behalf may, along with his application, pay an additional sum into credit of his account, and such additional sum will not be reckoned in applying the limit of R500 fixed in rule 7. It must be remembered, however, that a limitation is applied to these transactions by the order of Government (para. XV-5 of the Notification), that "these arrangements are intended only for persons of moderate income, who belong to a class who do not ordinarily have transactions with bankers."

Disposal of Securities.

22. If the depositor desires to take delivery of Government securities or to sell them, he should apply, in writing, to the Secretary, who will forward a copy of the application to the Comptroller General.

23. On receipt of the application, the Comptroller General will surrender the notes or forward the sale proceeds through the Secretary. But a commission of four annas per cent., besides the bank's fees, will be charged on the nominal value of the notes when delivered, and on their proceeds when sold. Any brokerage to be paid should be defrayed from the proceeds.

24. So long as the Government securities remain in the custody of the Comptroller General, interest, when due on them, will be drawn and advised to the Provident Institution for credit to the depositor's account, less commission of four annas per cent. payable to Government. The interest will be adjusted in the same manner as the purchase-money of the Government securities.

25. The Comptroller General will also receive, for safe custody, from depositors, Government promissory notes to a moderate amount. The notes, duly endorsed to the Comptroller General, should be forwarded to the Secretary with a written application.

26. The Secretary will acknowledge receipt of the notes and send them with a copy of the application to the Comptroller General, who will deal with

them as described above; and when a note is returned or sold, the fact should also be recorded in the ledger.

27. The commission of four annas per cent. mentioned above, and also the bank's fees, will be charged when notes are sold or surrendered to the depositor.

28. A register in Form 53 will be kept for the record of Government promissory notes purchased or received and sold or returned.

Accounts.

29. The accounts to be kept are—

(1) *The journal of deposits received,* containing all receipts in order of their occurrence.

(2) *The journal of deposits repaid,* containing all payments in order of their occurrence.

(3) *The ledger,* in which the receipts and payments are entered in a separate account for each depositor.

Journal of Deposits received.

30. The receipts must be posted at time of their occurrence in the journal of deposits received (Form 51), in which a total should be regularly carried forward. At the end of the year space should be left, in which the interest, after having been passed by the head office, should be added to the deposits, and the balance struck by subtracting the total of the repayments. This balance should then be carried forward to the next year, as the total balance due to depositors.

1. The column of transfer in Forms 51, 52, 57, and 58, is intended for transfers received from other Provident Institutions, and for the interest on, and sale proceeds of, Government promissory notes communicated by the Comptroller General.

Journal of Deposits repaid.

31. The journal of deposits repaid (Form 52) will be posted as the payments are made, and in it also a total should be carried forward to the end of each year.

1. The column added to this form and to Form 58 headed "Interest paid on closed accounts," requires attention. When an account is closed, interest is to be paid to the depositor to the end of the preceding month, and the whole amount repaid is to be entered in the column "Amount repaid." As, however, the interest so paid, although credited to the individual depositor's account, will not be entered as a receipt in the journal of deposits received till the end of the year, it is necessary to keep a record of interest so paid, in order to ascertain the true balance of deposits, which of course is undiminished by such payments made during the course of the year. For this purpose, such interest will be entered separately in the column provided for it, and regularly carried forward to the end of the year.

2. It must be borne in mind that the interest, at the commencement of the new official year, becomes a part of the principal, and hence no payment should be shown in column "Interest on closed accounts," unless, besides repaying the original deposits and interest for past years, there is also interest paid for a portion of the current year; in short, the column is intended only for the interest of the current year which has not yet been added to principal.

3. See rule 30-1.

Ledgers.

32. The ledgers (Form 56, which will be supplied in printed sheets) must be posted from the journals of deposits received and deposits repaid as soon as practicable after each transaction takes place.

1. It is desirable that the Secretary should satisfy himself, by reference to the ledger from time to time, that it is properly kept.

Addition of Interest.

33. At the end of every month, the Provident Institution clerk must go through the ledger, and fill up the "Principal or lowest Balance" and "Interest" columns of every current account (see next rule). In the column headed "Principal or lowest Balance" should be entered against each month the minimum balance of the account between the close of the fourth day and the end of the month. (See Form 56.)

1. If any difficulty is experienced as to the manner of filling up this column, an account should be sent on a spare ledger form (Form 56) to the head office for instructions; care must be taken that the clerk thoroughly understands this point, as the accuracy of the interest calculation is dependent on the correctness of the amount in the "Principal or lowest Balance" column.

2. On these spare ledger forms (printed on common paper), copies of any particular accounts may be sent to the head office for verification, if there be any difficulty in tracing discrepancies.

34. Interest, which is at the rate of 3¾ per cent. per annum, though added annually to principal, will be calculated monthly and entered in the interest column. The rule for calculation is given in annexure E. But it should be remembered that no higher monthly interest on the voluntary balance of an account will be allowed upon any balance than R9-6, which is the interest upon R3,000.

1. The rule for calculating interest is as follows:—

For each score, one anna is to be taken; for each 5 rupees above an even score, three pies are to be taken, with one pie in addition if the remainder amounts to R1-10-8, and 2 pies if it amounts to R3-5-4. Thus, if the principal is R728-12, the interest will be on R720. or 36 scores, 36 annas, or R2-4, which can be set down at once; then, for the balance, R8-12, three pies should be taken on R5 and two pies on R3-5-4, leaving the remainder 6 annas and 8 pies out of calculation, on which no interest should be allowed. Thus the total interest on R728-12 is R2-4-5.

Annual Closing of Ledger.

35. At the end of the year each current account will be closed, by making a total of the deposits without the opening balance, entering thereunder the opening balance and interest for the year. Then the deposits, opening balance, and interest should be added together, and from the total the repayments should be deducted. The remainder will be the closing balance, and will agree with the last figure in the ledger column "Balance after each transaction," *plus* the total of the interest for the year. (See Form 56.)

1. Very active measures must be taken towards the close of the year to complete the interest calculations. As no interest is allowed on deposits made after the close of the fourth day of March, the principal and interest for March (subject only to correction in respect for repayments in March) can, immediately after the close of the fourth day in March, be entered in pencil, and the interest totalled in pencil. In posting repayments in March, any of these calculations would, if necessary, be altered.

2. If this be done, it is not probable that there will be any difficulty in closing the accounts of all depositors by the 15th of April; if possible, this should always be done.

Intermediate Closing of Accounts.

36. When a depositor's account is closed in the course of the year, interest to the end of the preceding month is to be credited to the account, and paid to the depositor with the principal; otherwise, no payment on account of interest for the *current year* should be made *within* it. (See notes under rule 31.)

1. The fact of an account having been closed must be noted on the list of deposits repaid (Form 58).

2. If, after an account is thus closed, a petty error in calculation of interest is discovered, the correction of which leaves a small balance in the account, the Secretary should, after having, if possible, informed the depositor, and after six months have elapsed, draw the amount on his own receipt, and credit it in the Railway acconnt as a "Miscellaneous receipt," making note on the ledger of the transaction. Such an amount may at any time be refunded under sanction of the Examiner.

Returns to Head Office.

37. The particulars of all receipts and repayments of deposits are to be entered in Forms 57 and 58, and must be sent to the head office four times a month, *viz.*,—

On the 7th, 15th, 22nd, and last days.

These lists should contain the transactions as follows:—

Date of despatch.

Evening of 7th	1st to 7th inclusive.
" 15th	8th to 15th "
" 22nd	16th to 22nd "
" last day	23rd to end of month.

1. The letters of authority of depositors must accompany the lists of repayments sent to the head office.

2. If in any quarter-month no business is transacted, a blank return, in Form 59, should be sent.

3. See Rule 30-1.

Dead Accounts.

38. The following accounts are to be considered "dead accounts," and are to be transferred to the head office by the procedure described below.

(*a*) On a depositor leaving the service of Government, his account shall be closed, and a notice given to the depositor in writing, stating the amount at his credit, and informing him that unless the amount be withdrawn within certain periods, *viz.*,—

for a balance of R10 or under, 1 year,
for a balance over R10, 3 years,

it will be written off as a "dead account," and only repaid under orders of the Comptroller General.

(*b*) On a depositor ceasing to be a "servant," as defined in the rules, but still remaining in Government employ, his account shall be dealt with as follows:—

When the balance at the credit of the depositor is *less than R10*, notice shall be given to the depositor that his account will be closed, and that, if the balance be not claimed within one year from the date of such notice, it will be written off as a "dead account," and only repaid under orders of the Comptroller General.

When the balance at the credit of the depositor is *R10 or more*, the account shall not be closed, so long as the depositor remains in the service of Government, without the sanction of the Government under which the depositor may be serving after transfer; and during such time as the depositor is not a "servant," as defined in the rules, no deposit shall be accepted from him, but interest shall be allowed on the balance of the account until it is closed.

(*c*) All applications for the refund of sums written off as "dead accounts," must be forwarded to the Comptroller General, through the Secretary of the Provident Institution from which the amount has been written off.

39. At the end of every year, after the completion of the interest calculations and immediately before writing up the closing balances in the ledger accounts (see end of rule 36), a list of dead accounts will be drawn up, showing (1) number of account, (2) name of depositor, (3) amount of balance. The total of the list will be entered as a repayment, under date March 31st,

in the journal of repayments, and described as "transferred to head office, as per list of dead accounts;" no entry is required in the list of repayments, nor does the transaction pass through the treasury. Each separate balance will be entered in its ledger account, under the line showing the repayments of March as "transferred to head office as a dead account." The closing balances in these accounts will therefore be *nil*, and the account will cease to be carried forward in the new year. The list will be submitted to the head office as an appendix to the annual return prescribed in rule 47.

1. The interest must be calculated, under the usual rules, up to the end of March, as the transfer to head office is not a "repayment in March" such as to prevent credit of interest for that month.

40. At the head office these accounts will be brought on to a new ledger in the following form:—

Serial No. of entry.	Bank.		Depositor.		Date of transfer to dead account.	Amount of dead balance.	Repaid in 1879-80.	Balance on March 31, 1880.	Repaid in 1880-81.	Balance on March 31, 1881.	And so on for as many years as convenient.
	No.	Name.	No.	Name.							
					Mar. 31.						

41. The interest due on these balances will not be calculated, or added, so long as the account is on the ledger at the head office.

Re-opening a Dead Account.

42. If, after an account is thus transferred, the depositor makes another deposit, or his legal representative makes a claim to repayment which, but for the transfer of the account, the Secretary would admit, the Secretary will apply to the head office for repayment of the whole balance, with arrear interest, whereupon an order in the following form will issue to the Secretary:—

COMPTROLLER GENERAL'S OFFICE.

No.

THE TREASURY.

Calcutta, the 188 .

TO THE SECRETARY,

In reply to your letter No. , dated
in which you apply for refund of the following deposit—

No. of dead account.	Original No.		Depositor's name.	Date of transfer to dead account.	Amount of balance transferred.
	Institution No.	Account No.			
				March 31, 188 .	

you are authorized to show the following amount as a receipt in your journal :—

Original Balance	R
Interest to 31st March last	„
Total due on April 1st	R

1. The amount is not to be included in the total of the weekly list of deposits, but should be entered, for the information of the head office, below the total.

43. With the amount thus advised as due on April 1st, the account will be opened anew in the depositor's name, and under the old number. The entry in the journal of deposits received will bear the actual date of the credit, but the account in the ledger will show the amount in a line below the "balance brought forward" and above the receipts of April as "received from dead account on (*date*)," in order that the interest calculations for the current year may be made in the same way as if the amount had been an opening balance.

44. After the account is thus opened on the ledger, the whole or any part of the amount may be repaid, or the account closed, under the usual rules.

Annual Return and Adjustment.

45. As soon as practicable after the close of each year, a statement (Form 60) prepared from the ledger must be sent to the head office, showing the *state* of each depositor's account open at any part of the year, *viz.* :—

Balance at the beginning of the year.	Total.
Deposits during the year.	Repayments.
Interest allowed.	Balance at the close of the year.

46. The totals of the column for opening balance, deposits, and repayments should be proved with the journals.

1. The entries under "Repayments," which are transfers of dead accounts to the head office (rule 40), and those under "Deposits," which are re-opening of such accounts (rule 42), should be indicated by a D written in red ink. The former will agree with the entries in the list of dead accounts appended to the annual return.

47. This form will, after examination and approval in the head office, be returned to the Secretary with an order allowing the interest claimed, which will thereupon be entered in the journal of deposits received.

1. The total amount of interest is to be added in a lump sum to the balance of the preceding year in the journal of deposits received (*vide* rule 30); also, of course, individually in each depositor's account; but it should not be shown in either the weekly or monthly statements submitted to the head office.

2. No charge on account of interest is to be made in the Secretary's accounts, which will show only the amounts received from, or paid to, the bank. The necessary adjustment will be made on the books of the Examiner.

48. On 15th April of each year, a statement of the Government Promissory Notes in the custody of Government (rules 22 to 28) on 31st March, and not returned to the depositor, should be made up from the Register (Form 53) and forwarded to the Comptroller General for verification. The statement may be prepared in the same form as the Register, omitting the last two columns.

Transfers of Accounts.

49. A depositor transferred from one station to another may transfer his account free of charge to the Institution to which he is transferred. No transfers should be made during the latter half of March.

WHAT THE DEPOSITOR IS TO DO:

(*a*) Sign a fresh index card in the Institution to which the account has been transferred.

WHAT THE REMITTING INSTITUTION IS TO DO:

(*b*) Make an entry in the journal of deposits repaid, withdrawal sheet, and depositor's account, just as if an actual payment had been made.
(*c*) Take the depositor's signature on a separate piece of paper when the application for transfer is made personally.
(*d*) Obtain a remittance transfer receipt for the principal only.
(*e*) Send to the bank to which the transfer is made, the transfer receipt, with an advice (Form No. 61) of transfer, together with a copy of the depositor's account for the current year; as well as the signature of the depositor on a separate piece of paper.
(*f*) Show the principal and interest separately in the advice.
(*g*) Note on the withdrawal sheet sent to the head office the fact of the transfer, naming the Institution to which transferred.

WHAT THE REMITTING INSTITUTION IS NOT TO DO:

(*h*) Enter current year's interest in the copy of the account sent to the receiving bank or in any of its books and accounts.

WHAT THE RECEIVING INSTITUTION IS TO DO:

(*i*) On receipt of the advice, remittance transfer receipt, copy of the account, and the signature of the depositor, the Institution should open an account in its books.
(*j*) When posting interest in the depositor's ledger, the amount due for the period prior to the transfer, and for the time in transit, should be entered separately, in lump, against the principal in the column "Interest on lowest balance," care being taken that compound interest is not allowed.
(*k*) Cash the transfer receipt and credit it to the Institution in his cash account.
(*l*) Send a copy of the advice to the head office, with the Weekly Deposit Statement, accompanied by a fresh index card.
(*m*) Open the account immediately on receipt of the advice, &c., without waiting for the personal attendance of the depositor.

50. No transfer can be allowed of the balance of the account of a deceased depositor: it must be disposed of in the manner prescribed in rule 51.

Decease, Marriage, Minority, and Lunacy of Depositors.

51. The cases of decease and lunacy of depositors are provided for by Act V of 1873.

As regards deceased depositors, Act V of 1873 applies to those balances only which do not exceed R1,000. Balances in excess of R1,000 should be paid on production of probate, letters of administration, or a certificate under Act ~~XXVII of 1860~~, unless otherwise ordered by the Local Government, which has a discretionary power to dispense with such evidence in cases where it is of opinion that to require it would cause hardship, and to dispense with it would involve no appreciable risk. VII of 1889

52. When repayment is made, under Act 4, of a deposit belonging to the estate of a depositor deceased, the list of deposits repaid must be supported by a certificate from the Secretary, ~~setting forth that probate of the deceased's will or letters of administration to his or her estate, or a certificate granted under Act XXVII of 1860 (see Form 62), in favour of the actual payee, has not been produced before him.~~

1. Form 63 is prescribed for certificate under section 8 of Act V of 1873 (Savings Banks Act) required for proceedings regarding deceased depositors' estates.

Miscellaneous.

53. Every State Railway Provident Institution has a special number assigned by the head office. This Institution number should be entered in the space provided for it in accounts and returns used in connection with the Institution.

54. In the forms and accounts should be entered only receipts and repayments on account of deposits.

55. Recoveries of over-payments must be passed through the journal and ledger and the weekly list of deposits received (Form 57).

56. None but printed forms may be used for the purpose for which printed forms are supplied. The Forms 49 to 63, addressed envelopes, and forms of indent, are supplied by the Comptroller General, from whom also any further instructions may be sought.

57. All communications with the head office should be addressed as follows :

State Railway Provident Institution. On Her Majesty's Service.

501.

THE

COMPTROLLER GENERAL,

CALCUTTA.

Head Clerk, Provident Institution Office.

the words "State Railway Provident Institution," with the number of the institution below them, being always placed in the upper left-hand corner of the cover.

ANNEXURE A.

RULES FOR STATE RAILWAY PROVIDENT INSTITUTIONS.

(*Rules by Government.*)*

I.—In these rules, unless there be something repugnant in the subject or context,—

(*a*) "State Railway" means a State Railway open to public traffic:

(*b*) "Manager" means the Manager or other chief officer of a State Railway:

(*c*) "Salary" means monthly salary, and does not include overtime, batta, travelling, personal, or other fluctuating or extra allowances:

(*d*) "Servant" means a public servant serving on the non-pensionable establishment of a State Railway, even if partly employed on construction—

(i) who is not an apprentice or on probation, but in the case of candidates for the superior grades of the Revenue Establishment of State Railways, under the conditions prescribed in Railway Circular No. XXI of 16th August 1882, it is left optional to them to become "depositors," or to wait until they are permanently appointed to the Department;

(ii) whose salary is not less than R15;

(iii) who is not serving under special covenant; or if he is so serving, has nevertheless signified in writing his desire to be admitted to the benefits of these rules; and

* Financial Department Resolution No. 128, dated 10th January 1880, and rules revised with effect from 1st January 1885.

(iv) who is already a member of the State Railway Provident Institution, or who joins the public service in the State Railway Department on or after the 1st January 1885; or, if he has joined earlier, either is promoted after that date or signifies in writing his desire to be admitted to the benefits of these rules:

(*e*) "Savings Bank" means a Government Savings Bank opened under Rule II:

(*f*) "Depositor" means a servant by or on whose behalf a deposit is made under these rules:

(*g*) "Deposit" means a deposit in a Savings Bank:

(*h*) "Interest" includes compound interest:

(*i*) "Compulsory deposit" means a deposit made under Rule III, with the interest accruing thereon.

(*j*) "Bonus" means a bonus added to a deposit under Rule VIII, with the interest accruing thereon.

II.—A Government Savings Bank, of which the Manager shall be Secretary, shall be opened in the Office of every Manager.

III.—Each Manager shall deduct and withhold the following sums from the salary of every servant employed under him, and deposit them in the Savings Bank on behalf of the said servant, namely:—

(*a*) From each rupee of the salary of every married servant, or widower with children dependent on him, not being of purely Asiatic descent, and of any other servant who may in writing so desire, the Manager shall deduct one anna:

(*b*) From each rupee of the salary of every other servant the Manager shall deduct half an anna.

With effect from the date on which the Revenue Accounts of any half-year are submitted to Govt

IV.—~~After the expiry of each half-year~~, the deposit account shall be provisionally credited with a bonus equal to one-half of the compulsory deposits made on his behalf during the half-year.

V.—As soon as the Revenue Account of a State Railway for a half-year is made up, one-half per centum of the ascertained net earnings during the half-year shall, subject to the proviso in Rule VI, at the discretion of the Government, and till further orders, be provisionally distributed as bonus among the depositors of the Railway in proportion to the compulsory deposits made on their behalf during the said half-year.

VI.—The aggregate bonus granted for any half-year to a depositor shall in no case exceed the compulsory deposits made on his behalf during the same period.

VII.—If the bonus calculated under Rules IV and V appears to the Government in any case insufficient, the Government of India will deal with the case specially according to its discretion, but subject always to the limit in Rule VI.

VIII.—Any bonus accruing to a depositor under Rule IV or V shall be added provisionally to his deposits with effect from the date on which the Revenue Accounts of the Railway on which he was serving during the period for which the contribution is made have been finally passed and sent forward for transmission to the Government of India. Any bonus accruing under Rule VII shall be added provisionally as soon as practicable after intimation of the amount has been received by the Secretary of the Institution: all bonuses and all interest provisionally accruing thereon shall be shown in a separate column in his account, and shall be subject to the condition prescribed in Rule XIV.

IX.—A servant or any employé on a State Railway may, at his discretion, make voluntary deposits in the Provident Institution in addition to the compulsory deposits (if any) made on his behalf. Such voluntary deposits, and the interest accruing thereon, shall be entered in a separate column in the depositor's account and held at his free disposal under the ordinary Government Savings Bank Rules.

Deposits shall be subject to all the rules as to interest (see annexure E) and to all other conditions affecting ordinary deposits in Government Savings Banks, excepting that the voluntary deposits under clause 1 of this Rule only are to be reckoned in applying the maximum limits as regards amount of deposits and interest allowable. Such voluntary deposits, together with the accrued interest thereon, may also, if so desired, be invested in Government securities in the manner provided for in the Savings Bank Rules.

X.—Saving with the particular sanction of the Government of India, no compulsory deposit or bonus shall be withdrawn, excepting—

(i) on the decease of the depositor,

(ii) on his leaving the public service,

(iii) with the permission of the Manager under Rule XI,

NOTE.—Depositors in State Railway Provident Institutions may be allowed to invest their voluntary contributions together with the accrued interest thereon in Government securities in the manner provided for in the Savings Bank Rules, but this privilege shall not extend to compulsory deposits, nor to the bonus and interest thereon.

XI.—On the Manager being satisfied that the pecuniary circumstances of a depositor are such that the indulgence is absolutely necessary, the compulsory deposits of the depositor, and if they do not suffice, his bonuses or any part of his bonuses, may be withdrawn temporarily—

(i) to pay for the passage of the depositor proceeding to Europe on medical certificate or returning after such absence;

(ii) to pay for the passage of any member of the depositor's family coming from Europe to join him, or proceeding to Europe sick or from other urgent cause.

XII.—In addition to the compulsory deductions under Rule III, the Manager shall withhold monthly from the salary of such depositor, and deposit again in the Savings Bank, one-twentieth part of any sum withdrawn under Rule XI. Such deduction shall be made whenever full salary is drawn until the whole is refunded, the withdrawals from the bonus account, if any, being first made good.

XIII.—When a deposit account is first opened, the depositor shall be required to give the Manager a certificate under his signature and in his own handwriting giving the name or names and addresses of any person or persons whom he believes to be his next-of-kin, or to whom he has bequeathed the whole or any portion or portions of his deposit. Each depositor should be invited to revise this certificate at least once a year. All such certificates still in force should be carefully recorded in the Manager's Office.

XIV.—If a depositor is dismissed from the public service the Manager may, with the sanction of the Local Government concerned or the Director General of Railways, withhold all or any part of the bonus provisionally allotted to him with the interest accrued thereon, and pay to the depositor only the balance at his credit without such bonuses and the interest thereon. In the case of there being any outstandings against a depositor who may have absconded, resigned or been dismissed, the Manager may deduct the amount of such outstandings from his compulsory or voluntary deposits, and pay to him the balance only after such deduction.

XV.—Any bonus and interest withheld from a dismissed depositor under Rule XIV shall be credited to the Fine Fund of the Railway.

XVI.—All bonuses granted to depositors under these rules shall be debited as a separate item to the revenue of the Railway under Abstract G, "Special and Miscellaneous Expenditure," Sub-head VI, Contribution to State Railway Provident Fund.

XVII.—These rules do not necessarily apply to railways, the property of Native States, but they are recommended for adoption on such railways for employés on the non-pensionable establishment. Pensionable officers cannot be allowed to derive any advantages from such funds as compulsory depositors, or in the way of bonus.

XVIII.—These rules are applicable to the non-pensionable staff employed on the Warora Collieries, and the combined earnings of the Wardah Coal Railway and the Collieries shall be taken to determine the bonus under Rule V.

XIX.—On and after the 1st January 1886, no pensionable servant, whether serving Government directly or while in the employment of a Native State or Company, shall be eligible to subscribe to the State Railway Savings Bank and Provident Institution, or any other similar Fund kept up by any Native State or Company. The ruling will take effect from 1st January 1886, and on and after that date the revised rules of the State Railway Savings Bank and Provident Institution contained in Railway Circular No. 13, dated 7th August 1884, shall be applicable to non-pensionable employés only.

Subsidiary Orders.

1. (1) The books of the Institution are to be kept in the Manager's Office; and the detailed returns of the Institution are to be submitted by the Manager, as Secretary, direct to the Comptroller General. The Comptroller General will furnish the Manager with detailed rules and forms. The Examiner of Accounts will be concerned with the Provident Institution only as it affects the interest of Government and the accounts of the railway.

(2) The Examiner of Accounts will open a suspense head of account, not affecting the budget grant, to be called "State Railway Provident Institution."

(3) The Manager, as Secretary of the Provident Institution, will arrange with Heads of Departments that deductions are regularly made from the salary bills. These

deductions will be treated in the same manner as deductions for rent, advances, &c., the head "State Railway Provident Institution" being credited in the cash book or journal. The Examiner of Accounts should furnish the Manager with a certified list of deductions actually credited in each month's accounts to the State Railway Provident Institution.

(4) Cheques passed by the Secretary for withdrawals of deposits from the Provident Institution should be paid from the general funds of the railway; and these payments should be debited by the Examiner of Accounts to the account "State Railway Provident Institution." The Examiner of Accounts will not be responsible that the individual accounts have assets sufficient to meet these cheques; he must, however, see that the account "State Railway Provident Institution" has, and that the slips or cheques are passed by the Manager of the line as Secretary.

(5) The balance of the account "State Railway Provident Institution" will be carried on at each period the books are closed, and in the same manner as the balance of the account "Deposits" is dealt with.

(6) The necessary adjustments in the Examiner's books will be made to effect the settlement of the interest due and the Government contribution to the Provident Institution under Rules IV, V, and VII. The debit of the interest will be to Civil Department under "Transfers, Miscellaneous," and of the Government contribution to a special sub-head in Abstract G, Special and Miscellaneous Expenditure, styled "Contribution to State Railway Provident Institution."

(7) The Examiner of Accounts will furnish the Comptroller General direct with monthly statements showing the transactions of the month in totals only.

(8) Compulsory deposits can only be made by deductions from such salaries as are disbursed by the railway authorities,—that is, employés are not eligible to subscribe while absent on leave other than privilege leave. An employé absent from the line can continue to make voluntary deposits, provided he makes his own arrangements for payment of the same.

(9) Officers belonging to other branches of the Government service and employed on State Railways on probation, are not included in the term "Servants" of the rules.

2. (1) The Examiner of Accounts may be required by the Manager of a State Railway to keep the accounts and books, and to perform, on the Manager's responsibility, the whole of the accounting work of the Provident Institution.

(2) The Manager, as Secretary of the Provident Institution, will render the undernoted accounts to the Comptroller General :—

The Weekly Account as prescribed in Rule 37, Chapter 21, of the Civil Account Code.

Annual Statements as prescribed in Rule 45, Chapter 21, of the Civil Account Code.

(3) The Comptroller General will maintain the same accounts in his office as he does of other Savings Banks, *viz.*, a copy of each depositor's ledger.

(4) The Examiner of Accounts will send to the Comptroller General a monthly statement of the total debits and credits in his books to the head "State Railway Provident Institution." He will ascertain and certify on this statement that the amounts agree with the figures previously reported in detail by the Manager. The Examiner of Accounts must himself settle all differences with the Manager.

(5) The Examiner of Accounts must obtain each year from the Comptroller General a certificate of the total balance in the State Railway Provident Institution books, and submit to the Accountant General, Public Works Department, as soon after the 1st May as possible, a copy thereof, and at the same time certify that the amount in his books agrees with that on those of the Comptroller General.

(6) The Manager will advise the Comptroller General of bonuses credited to the various accounts.

(7) The accounts of the State Railway Provident Institution including the accounts of depositors, must be made up annually at the close of the financial year, and at no other period.

(8) The Institution must be kept open on every working day.

(9) No change can be allowed in any of the forms required to be submitted to the Comptroller General, not without the previous consent of the Comptroller General, in any of the forms prescribed for the purpose in the Civil Account Code, but Managers may add any subsidiary forms for use on their own railways, provided they are found absolutely necessary. It is imagined, however, that any such extra forms will not be needed.

3. The question having been raised whether the amount of money standing at the credit of a State Railway employé in a State Railway Provident Institution is liable to attachment by a court of law, it is stated for information and guidance that neither compulsory deposits nor bonuses, *i.e.*, money added by Government to compulsory deposits, nor the interest thereon, can be so attached ; but that voluntary deposits and the interest thereon standing at the credit of a depositor on any given date, are open to attachment on that date.

4. The compulsory deposits and bonuses standing at the credit of a *discharged* State Railway employé in a State Railway Provident Fund, but which said deposits and bonuses have not been made over to the employé, are liable to attachment by judgment-creditors.

5. Security deposits received from contractors and others may be lodged in the bank of the Provident Institution, provided the procedure of District Savings Bank security deposits is observed.

6. It is not necessary to enter in three separate pages of the Provident Institution Journal the three different kinds of transactions (*viz.*, Compulsory Deposits, Voluntary Deposits, and Deposits on account of Bonus) which occur in the Railway Provident Institution. They may be entered separately one after the other in the same page of the Journal. As regards the depositor's ledger, one leaf which contains four columns may be assigned to each depositor, and the three kinds of transactions may be posted in the first three columns, *viz.*, Compulsory in the first, Voluntary in the second, and Bonus in the third, as shown in antique type in the accompanying form (No. 61), leaving the fourth as reserve. The alterations in the form may be made by hand.

Form No.

No. *State Railway Provident Institution No.* *, year 188 -8*

Name.	Residence.	Occupation.

Compulsory.															Voluntary.														
Date.		Deposit.			Withdrawal.			Balance after each transaction.			Principal or lowest balance of each month.			Interest on lowest balance.			Date.		Deposit			Withdrawal.			Balance after each transaction.			Principal or lowest balance of each month.			Interest on lowest balance.		
		R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.			R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.

FORM No.

No. *State Railway Provident Institution No.* , *year 188* -8 .

NAME.	RESIDENCE.	OCCUPATION.

| Bonus. | | |

(3) The Manager should decide in each case whether a "servant" has been transferred in the interests of the public service or not.

14. The following form should be used for recording transactions of the State Railway Provident Institution in Minutes of Official Meetings:—

"The following statement is an abstract of the transactions of the Provident Institution during the month of_____188 .

"Interest credited up to the end of the month is included in the figures.

	Voluntary.		Compulsory.		Bonus.	Total.		Fine Fund.		(a)	Grand Total.
	No.	R a. p.	No.	R a. p.	R a. p.	No.	R a. p.	R a. p.	R	R a. p.	R a. p.
Balance on 31st May 1881.	71	4,021 8 6	256	6,940 6 6	2,372 1 4	310	13,334 0 4	3,069 3 0	2,190	...	18,593 3 4
Additions during June 1881.	5	600 0 0	56	482 5 9	* 20 2 3	56	1,102 8 0	5 0 0	100	...	1,207 8 0
Withdrawals during June 1881.	2	325 8 6	8	237 6 3	38 4 6	9	601 3 3	† 50 0 0	...	...	651 3 3
Balance on 30th June 1881.	74	4,296 0 0	304	7,185 6 0	2,353 15 1	357	13,835 5 1	3,024 3 0	2,290	...	19,149 8 1

* Transferred from State Railways. † Contribution to Institute at
(a) Columns should be added for other allowable deposits, such as Contractors' securities, &c.

"Any member making both voluntary and compulsory deposits is counted in both the No. columns.

"The No. column under Total gives the actual number of the staff depositing."

15. Civil Surgeons in medical charge of State Railways cannot subscribe to the Provident Institution, neither can medical subordinates (including apothecaries) on the pensionable establishment.

16. With regard to Rule V it is to be understood that any amount which cannot be distributed owing to the restriction imposed under Rule VI, shall be excluded from the aggregate bonus of the railway. For example, suppose the compulsory deposits of all members who are entitled to a bonus under Rule IV amount to R2,000, and the compulsory deposits of all other members amount to R1,000, the net earnings for the half-year being R4,50,000, then the bonus under Rule IV would be R1,000, and there would be R2,250, equal to half per cent. of the net earnings to be divided rateably among all members, *i. e.*, as regards the two classes in the ratio of 2 to 1, which in this case would be R1,500 and R750. But under Rule VI those members who had received a bonus under Rule IV could only receive R1,000, and the balance of R500 would lapse and be excluded from the aggregate bonus, which would become R1,000+1,000+750 = R2,750.

17. The bonus admissible under Rule V shall be calculated on the net earnings ascertained before any contribution to the Institution has been added to the working expenses.

18. Each voluntary deposit should be acknowledged by a formal receipt being granted to the depositor. Such receipt should terminate with the words "The balance at your credit under voluntary deposits, including the amount now acknowledged, is R As. P. ."

19. Each compulsory deposit will not be acknowledged, but every depositor must be furnished with an annual account in the following form:—

_____ STATE RAILWAY.

DEPOSIT ACCOUNT OF (*name*) _____ (*designation*) _____, (*place*) _____ DEPOSITOR NO. ____, WITH THE STATE RAILWAY PROVIDENT INSTITUTION FOR AND UP TO THE END OF THE YEAR ENDING THE _____ 188 .

DEPOSITS, INTERESTS, AND WITHDRAWALS DURING THE YEAR ENDING 188 .

During the month of	Compulsory.									Voluntary.								
	Deposits.			Interest.			With-drawals.			Deposits.			Interest.			With-drawals.		
	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.
April 188 .																		
May „ .																		
June „ .																		
July „ .																		
August „ .																		
Sept. „ .																		
Oct. „ .																		
Nov. „ .																		
Dec. „ .																		
Jan. 188 .																		
Feb. „ .																		
March „ .																		
TOTAL .																		

STATEMENT OF ACCOUNT FOR AND UP TO THE END OF YEAR ENDING 188 .

Particulars.	Compulsory Deposits.			Voluntary Deposits.			Bonus. During the half-year ending			Bonus. During the half-year ending		
	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.
Balance on the 1st April 188 . , including interest												
Additions during the year .												
Interest during the year .												
TOTAL .												
Deduct withdrawals . .												
Balance on the 31st March 188												
	During the 1st half of 188 .			During the 2nd half of 188 .			TOTAL.					
Total Compulsory Deposits												
Total Bonus by Government												

REMARKS.

Dated _____
the _____ *188* .

Secretary,
_____ *State Railway Provident Institution.*

20. Only those European and Native Mechanics employed in workshops are included under the definition of "servant" who are on a monthly salary and who are subject to a *month's notice* before dismissal.

21. (1) On a depositor leaving the service of Government, his account shall be closed and a notice given to the depositor in writing, stating the amount at his credit, and informing him that unless the amount be withdrawn within certain periods, *viz.*,—

for a balance of R10 or under, 1 year,
for a balance over R10, 3 years,

it will be written off as a "dead account," and only repaid under orders of the Comptroller General.

(2) On a depositor ceasing to be a "servant" as defined in the rules, but still remaining in Government employ, his account shall be dealt with as follows:—

When the balance at the credit of the depositor is *less than R10*, notice shall be given to the depositor that his account will be closed, and that, if the balance be not claimed within one year from the date of such notice, it will be written off as a "dead account," and only repaid under orders of the Comptroller General.

When the balance at the credit of the depositor is *R10 or more*, the account shall not be closed, so long as the depositor remains in the service of Government, without the sanction of the Local Government or Administration under which the depositor may be serving after transfer; and during such time as the depositor is not a "servant" as defined in the rules, no deposit shall be accepted from him, but interest shall be allowed on the balance of the account until it is closed. But if a depositor resigns only to accept another class of railway service under Government, no refund should be made, nor the account closed, until he ceases to be employed on railway duties.

(3) All applications for the refund of sums written off as "dead accounts" must be forwarded to the Comptroller General through the Secretary of the Provident Institution from which the amount has been written off.

22. Interest may be allowed on the balance at the credit of the estates of deceased depositors of the State Railway Provident Institution until these are withdrawn.

23. The accompanying form of declaration is authorised to be adopted by depositors of the State Railway Provident Institution, desiring to bequeath their deposits to relatives and others after death, in accordance with Rule XIII of the Rules of the Institution:—

STATE RAILWAY PROVIDENT INSTITUTION.

Form of Declaration.

I hereby declare the following to be the name and address of the person who, in the event of my death, will be entitled to receive payment of my deposit in the Railway Provident Institution, and I make this my will so far as regards such deposit.

Name _____

Address _____

Whether the above is next-of-kin, or obtains the deposit by bequest of depositor. } _____

Signed _____

Two witnesses to signature _____

Date _____

ANNEXURE B

CLASSIFICATION OF DEPOSITORS.

The classification of depositors for statistical purposes will be made in the head office from the occupation as stated on the index cards. The following is a sketch of the arrangement that will be observed.

CLASS I.—PROFESSIONAL.

Clerks and superior Government servants.

CLASS II.—DOMESTIC.

Policemen. Railway employés, not falling under Class I.	Menial servants.

ANNEXURE C.

1. District Savings Banks were established under the Notification of the Government of India, F. D., No. 167, dated 16th May 1870. The rules promulgated under this notification were cancelled by the following revised rules published under Financial Resolution No. 461, dated 9th May 1881, and all previous rules were revoked :—

I.—In these rules—

"Depositor," "Deposit," and "Secretary," bear the meaning which they bear in the *Government Savings Bank Act, 1873.*

"Account" means the account of a depositor in a Government Savings Bank.

"Balance" means the balance at credit of an account.

II.—Any person may become a depositor on his own behalf, or on behalf of any other named person dependent upon him. Deposits may also be made by the managers of benevolent or other public associations or by public officers, of money deposited with them *ex-officio* as security for the discharge of any public duty or for the fidelity of any public officer, or for the accomplishment of any public object.

III.—Subject to the provisions of these rules, the Government of India guarantees the repayment of every deposit, with interest.

IV.—Without the sanction of the Comptroller General, no account will be opened for less than One Rupee, and no person may deposit more than Five Hundred Rupees, in all, between the 1st of April in any year and the 31st March of the following year.

V.—Interest will not be allowed upon a smaller balance than R1⅔, or upon the excess in any balance over the highest multiple of R1⅔.

VI.—Interest will be allowed for each calendar month upon the minimum balance of the account between the close of the fourth day and the end of the month.

VII.—Till further notice, interest will be allowed upon deposits at the rate of one pie a month for every R1-10-8, which is equal to one anna for every R20, being at the rate of R3¾ per centum per annum. Without the sanction of the Comptroller General, no higher monthly interest will be allowed upon any balance than R9-6; being the interest upon R3,000.

In calculating interest, one anna will be taken as the interest for one month on every twenty rupees of the amount entitled to bear interest; and for broken sums below twenty rupees the following table will be used :—

Principal.	Interest.	Principal.	Interest.
R a. p.	*a. p.*	*R a. p.*	*a. p.*
1 10 8	0 1	11 10 8	0 7
3 5 4	0 2	13 5 4	0 8
5 0 0	0 3	15 0 0	0 9
6 10 8	0 4	16 10 8	0 10
8 5 4	0 5	18 5 4	0 11
10 0 0	0 6	20 0 0	1 0

Example.—Required interest for one month on R134-6-10.

	R	a.	p.		R	a.	p.
Interest on . . .	120	0	0	. .	0	6	0
" . . .	14	6	10	. .	0	0	8
TOTAL .	134	6	10	TOTAL .	0	6	8

VIII.—Every account will be made up on the 31st March, and the interest then due, calculated under these rules, added to the balance upon which future interest will accrue. If an account is closed on any other date, interest due to the end of the preceding calendar month will be paid to the depositor: but a depositor who closes an account should not, ordinarily, be permitted immediately to re-open it, except on payment of a fine varying at the discretion of the Secretary from One to Ten Rupees.

IX.—Whenever a depositor changes his residence, an account may be transferred, free of charge, to the Government Savings Bank in the district to which the depositor is removing. Without the special permission of the Comptroller General, an account may not be otherwise transferred from one bank to another.

X.—A deposit book will be supplied to each depositor, in which the Secretary, or, if the Savings Bank is at a public treasury, the Treasury Officer, will acknowledge every deposit. The personal attendance of a depositor is not required; but no deposit will be received, or payment made, without the depositor's deposit book, and the Government will not be responsible for any deposit the receipt of which is not acknowledged in a deposit book. The interest due to date will be entered in each deposit book the first time that it is produced, after the 31st March. The first deposit book will be supplied free of charge; but if a deposit book is lost or injured, or if a closed account is re-opened, One Rupee will be charged for a new book.

Note.—The above rule is not applicable to Provident Institutions of State Railways, in connection with which every deposit shall be acknowledged by a formal receipt terminating with the words "The balance at your credit, including this deposit, is R ." Unless errors in these receipts are brought to the notice of the Secretary within two weeks from the date of their receipt by the depositor, Government will not be responsible thereafter for any sums not thus acknowledged. Every depositor must also be furnished with an annual account showing the state of his deposit account, directly it is made up and approved by the Comptroller General.

XI.—Without special permission, a depositor may not draw upon his account more than once in thirty days, or open more than one account in his own name or in the name of any member of his family or for his own benefit or the benefit of any member of his family. The Comptroller General must take precautions to prevent any transgression of this rule, and, in particular, any employment of an account as an ordinary drawing account. This rule is not meant to prevent any one from opening more than one *ex-officio* or public account.

XII.—The Secretary may refuse to open any account or may close any account, for any sufficient reason,—as, for example, because he thinks that the account is likely to be used, or is being used, contrary to the object with which Government Savings Banks are established, namely, the encouragement of saving.

XIII.—When the Secretary thinks it proper to close any account, he shall give notice in writing to the depositor of such closure. After the date of such notice, no deposit shall be accepted on the account so closed, and no interest shall be allowed upon the balance of the closed account after the end of the calendar month then current.

XIV.—These rules apply as well to accounts opened before as after their publication. Save that upon accounts opened before the date of this Resolution, interest will be calculated, up to 31st May 1881, at the rate of 4½ per centum per annum, according to the rules prescribed in Nos. V, VI, and VII of the Resolution No. 3528 of 27th October 1880.

XV.—(1) Any person, whether a depositor or not, who desires to purchase Government Securities, may make written application for the purpose at a Savings Bank. He will be required to tender in cash the amount necessary to complete the purchase, unless he has a sufficient deposit at his credit in the local Savings Bank. The purchase will be made through the Comptroller General.

(2) The paper purchased will be of the 4 per cent. Loans, unless 4½ per cent. paper is specially applied for.

(3) The investor may also specially apply that the paper remain in the custody of the Comptroller General and that the interest be remitted as drawn to the local Savings Bank, for delivery to him. In this case the Comptroller General will, if necessary, transfer the paper to the 4 per cent. Loan of 1865, and will remit the interest as applied for. The

investor may at any time apply through the local Savings Bank for the delivery to him of paper thus held by the Comptroller General. If application is not made under this clause, the paper purchased by the Comptroller General will be enfaced for payment of interest at the local treasury, and forwarded to the Savings Bank for delivery to the investor.

(4) An investor under these rules may at any time apply in the same way for the sale of paper purchased through the Savings Bank, whether held by himself or held for him by the Comptroller General.

(5) These arrangements are intended only for persons of moderate income, who belong to a class who do not ordinarily have transactions with bankers; and the advantage of them must be refused, both by the Savings Bank, and if necessary by the Comptroller General, if the applicant is not within this definition, except in the case of a Government servant purchasing Government paper in consequence of an order requiring him to give security.

(6) In the case of applications made at Savings Banks at Treasuries in the interior of the Madras and Bombay Presidencies, the duties here laid upon the Comptroller General will be performed by the Accountants General of Madras and Bombay, respectively. And in the case of applications made at the Presidency Banks in the Towns of Calcutta, Madras, and Bombay, they will be performed by the Secretaries of those Banks, in the capacity of Secretaries of the Presidency Savings Banks.

(7) The following fees will be charged :—

On purchases : 4 annas per cent.

On realisation and remittance of interest : 4 annas per cent.

On delivery out of custody : 4 annas per cent., unless the application for delivery is made within a year of the purchase.

On sales : 4 annas per cent., and any actual outlay upon brokerage.

These fees may be appropriated by the Presidency Banks, in the case of applications made in the towns of Calcutta, Madras, and Bombay, and complied with by the Secretaries of the Banks.

XVI.—The Governor General in Council reserves the right to alter or add to these rules at any time.

XVII.—A copy of the Government Savings Banks Act, 1873, and of these rules, shall be printed in each deposit book delivered after this date, and the signature, or, if he cannot write, mark, of the depositor obtained to the annexed declaration before any deposit is accepted from him.

XVIII.—These rules shall come into force from the 1st June 1881.

Declaration to be recorded in accordance with Rule XVII.

I acknowledge that I have read these rules (or, if he cannot read) that these rules have been read to me.

Dated

ANNEXURE D.

MEMORANDUM OF INSTRUCTIONS FOR SECRETARIES.

WHAT A SECRETARY SHOULD DO :

1. Keep a careful watch over the ledger.
2. See that all blanks in the forms are filled up.

WHAT A SECRETARY SHOULD NOT DO :

3. Allow a single day's delay in the despatch of the weekly accounts.
4. Despatch an account with unattested corrections, or paper pasted on to lengthen the form.
5. Receive fractions of a rupee in deposit in case of voluntary deposits.
6. Pay interest for current year, except on closed accounts.
7. Allow the annual credit of interest to enter the treasury accounts.

POINTS TO BE IMPRESSED ON THE CLERK IN CHARGE OF THE PROVIDENT INSTITUTION WORK :

8. He must fully understand the rules for calculating and adding interest.
9. Never make erasures : alterations may be made in red ink and attested.
10. Write the index card himself (except the depositor's signature), and enter the occupation clearly with reference to the list given in annexure B.
11. Receipts should be given and money paid with expedition. Depositors should never be kept waiting.

ANNEXURE E.

Monthly Interest on Deposits at 3¾ per cent. per annum.

		RUPEES.											
A.	P.	0	1	2	3	4	5	6	7	8	9	A.	P.
0	0	0	320	640	960	1,280	1,600	1,920	2,240	2,560	2,880	0	0
0	6	10	330	650	970	1,290	1,610	1,930	2,250	2,570	2,890	0	6
1	0	20	340	660	980	1,300	1,620	1,940	2,260	2,580	2,900	1	0
1	6	30	350	670	990	1,310	1,630	1,950	2,270	2,590	2,910	1	6
2	0	40	360	680	1,000	1,320	1,640	1,960	2,280	2,600	2,920	2	0
2	6	50	370	690	1,010	1,330	1,650	1,970	2,290	2,610	2,930	2	6
3	0	60	380	700	1,020	1,340	1,660	1,980	2,300	2,620	2,940	3	0
3	6	70	390	710	1,030	1,350	1,670	1,990	2,310	2,630	2,950	3	6
4	0	80	400	720	1,040	1,360	1,680	2,000	2,320	2,640	2,960	4	0
4	6	90	410	730	1,050	1,370	1,690	2,010	2,330	2,650	2,970	4	6
5	0	100	420	740	1,060	1,380	1,700	2,020	2,340	2,660	2,980	5	0
5	6	110	430	750	1,070	1,390	1,710	2,030	2,350	2,670	2,990	5	6
6	0	120	440	760	1,080	1,400	1,720	2,040	2,360	2,680	3,000	6	0
6	6	130	450	770	1,090	1,410	1,730	2,050	2,370	2,690	...	6	6
7	0	140	460	780	1,100	1,420	1,740	2,060	2,380	2,700	...	7	0
7	6	150	470	790	1,110	1,430	1,750	2,070	2,390	2,710	...	7	6
8	0	160	480	800	1,120	1,440	1,760	2,080	2,400	2,720	...	8	0
8	6	170	490	810	1,130	1,450	1,770	2,090	2,410	2,730	...	8	6
9	0	180	500	820	1,140	1,460	1,780	2,100	2,420	2,740	...	9	0
9	6	190	510	830	1,150	1,470	1,790	2,110	2,430	2,750	...	9	6
10	0	200	520	840	1,160	1,480	1,800	2,120	2,440	2,760	...	10	0
10	6	210	530	850	1,170	1,490	1,810	2,130	2,450	2,770	...	10	6
1	0	220	540	860	1,180	1,500	1,820	2,140	2,460	2,780	...	11	0
11	6	230	550	870	1,190	1,510	1,830	2,150	2,470	2,790	...	1	6
12	0	240	560	880	1,200	1,520	1,840	2,160	2,480	2,800	...	12	0
12	6	250	570	890	1,210	1,530	1,850	2,170	2,490	2,810	...	12	6
13	0	260	580	900	1,220	1,540	1,860	2,180	2,500	2,820	...	13	0
13	6	270	590	910	1,230	1,550	1,870	2,190	2,510	2,830	...	13	6
14	0	280	600	920	1,240	1,560	1,880	2,200	2,520	2,840	...	14	0
14	6	290	610	930	1,250	1,570	1,890	2,210	2,530	2,850	...	14	6
15	0	300	620	940	1,260	1,580	1,900	2,220	2,540	2,860	...	15	0
15	6	310	630	950	1,270	1,590	1,910	2,230	2,550	2,870	...	15	6
		0	1	2	3	4	5	6	7	8	9		

The interest on every even sum of ten rupees is given in the table above, the number of rupees being at the top and the number of annas and pies at the side. For the excess of principal over even tens of rupees, add interest as follows :—

Rs. 1 10 8 . . 1 pie.	Rs. 5 0 0 . . 3 pies.	Rs. 8 5 4 . 5 pies.
,, 3 5 4 . . 2 pies.	,, 6 10 8 . . 4 ,,	

ANNEXURE F.

ACT No. V OF 1873.

SAVINGS BANKS ACT.

An Act to amend the law relating to Government Savings Banks.

Whereas it is expedient to amend the law relating to the payment of deposits in Government Savings Banks : it is hereby enacted as follows :—

Preliminary.

1. This Act may be called "The Government Savings Banks Act, 1873:"

It extends to the whole of British India :

And it shall come into force on the passing thereof.

2. Act No. XXVI of 1855 (*to facilitate the payment of small deposits in Government Savings Banks to the representatives of deceased depositors*) is hereby repealed.

3. In this Act—

"Depositor" means a person by whom, or on whose behalf, money has been heretofore, or shall be hereafter, deposited in a Government Savings Bank; and "deposit" means money so deposited :

"Secretary" includes every person empowered to manage a Government Savings Bank ; and "Minor" means a person who has not completed the age of eighteen years.

Deposits belonging to the estates of deceased persons.

4. If a depositor dies, leaving in a Government Savings Bank a sum of money not exceeding one thousand rupees,

and if Probate of his Will or Letters of Administration of his estate, or a Certificate granted under Act No. ~~XXVII of 1860~~ (*for facilitating the collection of debts on successions, and for the security of parties paying debts to the representatives of deceased persons*), is not produced to the Secretary of such Bank within three months of the death of the said depositor, VII of 1889

the Secretary of such Bank may pay the said sum of money to any person appearing to him to be entitled to receive it, or to administer the estate of the deceased.

5. Such payment shall be a full discharge from all further liability in respect of the money so paid :

But nothing herein contained precludes any executor or administrator, or other representative of the deceased, from recovering from the person receiving the same the amount remaining in his hands after deducting the amount of all debts or other demands lawfully paid or discharged by him in due course of administration ;

And any creditor or claimant against the estate of the deceased may recover his debt or claim out of the money paid under this Act, or the said Act No. XXVI of 1855, to any person, and remaining in his hands unadministered, in the same manner and to the same extent as if the latter had obtained Letters of Administration of the estate of the deceased.

6. The Secretary of any such Bank may take such security as he thinks necessary from any person to whom he pays any money under section 4 for the due administration of the money so paid,

and he may assign the said security to any person interested in such administration.

7. For the purpose of ascertaining the right of the person claiming to be entitled as aforesaid, the Secretary of any such Bank may take evidence on oath or affirmation according to the law for the time being relating to oaths and affirmations.

Any person who, upon such oath or affirmation, makes any statement which is false, and which he either knows or believes to be false or does not believe to be true, shall be deemed guilty of an offence under section 193 of the Indian Penal Code.

Where the amount of the deposit belonging to the estate of a deceased depositor does not exceed one thousand rupees, such amount shall be excluded in computing the fee chargeable, under the Court Fees Act, 1870, on the Probate or Letters of Administration or Certificate (if any) granted in respect of his property :

Provided that the person claiming such Probate, or Letters, or Certificate, shall exhibit to the Court authorised to grant the same a certificate of the amount of the deposit in any Government Savings Bank belonging to the estate of the deceased. Such certificate shall be signed by the Secretary of such Bank, and the Court shall receive it as evidence of the said amount.

9. Nothing hereinbefore contained applies to money belonging to the estate of any European officer, non-commissioned officer, or soldier dying in Her Majesty's service in India, or of any European who, at the time of his death, was a deserter from the said service.

Deposits belonging to Minors.

10. Any deposit made by, or on behalf of, any minor may be paid to him personally, if he made the deposit, or to his guardian for his use, if the deposit was made by any person other than the minor, together with the interest accrued thereon.

The receipt of any minor or guardian, for money paid to him under this section, shall be a sufficient discharge therefor.

11. All payments of deposits heretofore made to minors or their guardians by any Secretary of a Government Savings Bank shall be deemed to have been made in accordance with law.

Deposits belonging to Lunatics.

12. If any depositor becomes insane or otherwise incapable of managing his affairs,

and if such insanity or incapacity is proved to the satisfaction of the Secretary of the Bank in which his deposit may be,

such Secretary may, from time to time, make payments out of the deposit to any proper person,

and the receipt of such person, for money paid under this section, shall be a sufficient discharge therefor.

Where a committee or manager of the depositor's estate has been duly appointed, nothing in this section authorises payments to any person other than such committee or manager.

Deposits made by married women.

13. Any deposit made by or on behalf of a married woman, or by or on behalf of a woman who afterwards marries, may be paid to her, whether or not the Indian Succession Act, 1865, section 4, applies to her marriage; and her receipt for money paid to her under this section shall be a sufficient discharge therefor.

Rules.

14. All certificates under section 8, and all payments under section 10, section 12 or section 13, shall be respectively granted and made by the Secretary of the Bank, subject to such rules consistent with this Act as the Governor General in Council may, from time to time, prescribe.

ANNEXURE G.

List of State Railway Provident Institutions.

Number of Provident Institution.	Provident Institution.	Number of Provident Institution.	Provident Institution.
501	Rajpootana-Malwa State Railway, Ajmere.	510	Tirhoot State Railway, Muzufferpur.
503	Wardah Coal State Railway, Nagpur.	511	Northern Bengal State Railway, Saidpur.
504	North-Western Railway, Punjab Section—Lahore.	513	Nalhati State Railway, Mozufferpur.
505	North-Western Railway, Sindh Section—Sukkur.	514	Eastern Bengal State Railway, Sealdah.
507	Nagpur and Chattisgarh State Railway, Nagpur.	515	Jorhat State Railway, Dibrugarh.
508	Burma State Railway, Rangoon.	516	Dacca State Railway, Sealdah.
509	Cawnpore-Achneyra State Railway, Cawnpore.	517	Umaria Colliery Works, Nagpur.

Chapter 22.—Imperial Departments.

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1. The name "Imperial Department" is here given to certain departments whose operations extend over several provinces, and whose accounts it is found convenient to collect under the charge of a single accounting officer, namely, the Comptroller of India Treasuries. Payments to officers of such departments are made under authority from that officer. The following departments are included in this designation :—

The Survey of India.
The Northern India Salt Department.
The Meteorological Department.

Survey Officers.

[*N.B.*—In the following rules "Surveyor General" means the account branch of the Surveyor General's Office, whether it is under the Surveyor General's personal charge, or administered by a Deputy under his orders.]

2. The following rules regulate the payment of charges on account of the Revenue (except Madras and Bombay) and the Trigonometrical and Topographical Surveys. The Surveyor General will at the beginning of each year draw up a statement in Form No. 83, showing the budget estimate for fixed and other charges for survey parties. A limit will be fixed at 20 per cent. above the budget estimate, against which payment orders for fixed charges and letters of credit for other charges will be issued by the Comptroller, India Treasuries, on the motion of the Surveyor General, on the understanding that the Surveyor General holds himself responsible that the budget limit is not exceeded in the actual expenditure—excepting, of course, when an excess has been specially sanctioned by Government. If any payment orders or letters of credit, after being once issued, are found not to be required, the Surveyor General will inform the Comptroller of India Treasuries, in order that he may cancel them, and not reckon them against the fixed limit.

Fixed Charges.

(1) The following rules apply to the salaries and local allowances of gazetted officers and their establishments—herein called "fixed charges."

(2) The Surveyor General will inform the Comptroller, India Treasuries, quarterly of the total authorised amounts of fixed charges payable by Treasury Officers from month to month, together with the names of the treasuries from which they should be made payable. Alterations made by the Surveyor General in his estimates will be notified by the Surveyor General to the Comptroller, India Treasuries, and, through the proper channel, to Treasury Officers.

(3) The Comptroller, India Treasuries, will communicate the above (*i.e.*, the estimate of fixed charges) to the Accountants General concerned, who will inform the Treasury Officers under them of the amounts payable on account of salaries and establishment bills. Treasury

Officers will pay all such bills on presentation, according to the Surveyor General's estimates, and forward them as vouchers with their treasury accounts.

Net amounts only will be charged in the treasury accounts, even when payments are made at a treasury in Madras or Bombay. Adjustments to credit of service funds will be made by the Comptroller, India Treasuries.

(4) In cases when a survey party or a gazetted officer, or an officer in charge of a party, is transferred from one province or district to another, and no notice of such transfer has been given by the Accountant General to the Treasury Officer of the latter, the pay-bill of the party or officer may be cashed at the treasury of the district to which they or he is transferred, on presentation of the bill, accompanied by a last pay certificate. The vouchers will accompany the bi-monthly list of payments to be forwarded by the Treasury Officers to the Accountants General.

(5) When a survey party or officer may be detained in a district for a longer time than was originally notified, the Treasury Officer may, on a certificate to that effect from the officer in charge of the party, cash the bills for fixed charges for one month in addition to the advices he has received.

Other Charges.

(6) For the payment of other charges—namely,

Travelling allowances of gazetted officers;
Ditto ditto of establishments;

Contingent expenditure, *viz.*—

Stores.	Purchase and maintenance of stores, tents, &c.;
Medical.	Purchase of medical stores;
Convey.	Conveyance of tents, stores, records, &c.;
Rent.	Rents of offices and godowns;
Compens.	Compensation for dearness of provisions to menials;
Post.	Service stamps and postal charges;
Tel.	Service telegrams;
Peons.	Muzkuri Peons;
Elep.	Feed and keep of elephants;
Clearing.	Jungle-clearing and line-cutting;
Stations.	Building survey stations and pillars;
Misc.	Miscellaneous;

Officers in charge of parties will be supplied with funds from treasuries, of which they will render account under the following procedure.

Letters of Credit.

(7) Letters of credit upon treasuries will be issued by the Comptroller, India Treasuries, on application of the Surveyor General; in favour of the officer in charge of
Party, Survey. A letter of credit lapses at the end of the month next following the period for which it is issued.

(8) The money will be drawn from the treasury, as required, upon receipts signed by the officer in charge of the party, as follows:—

"Received from the Officer in charge of the Treasury, Rupees (in words), to be accounted for by me to the Comptroller, India Treasuries, in part of letter of credit No.

(Signed)

(Survey rank.)

Officer in charge of No. Party."

Dated

R

It is irregular to draw money which is not required, merely to deposit it in a Bank or elsewhere.

(9) The officer in charge of the party will incur expenditure out of the funds thus placed at his disposal, taking care to get proper and formal vouchers or receipts (1) in *all* cases of personal allowances, (2) in all other cases in which it is usual or practicable to obtain receipts.

(*Vouchers for travelling allowance and other personal allowance must be drawn up in the usual form for travelling allowance bills, and with the customary detail. Nothing in these rules alters the practice in this respect.*)

In cases in which receipts are not ordinarily procurable, he will furnish a certificate signed by himself or some responsible subordinate, that the amount has been duly paid.

(10) At the end of each month, the officer in charge will send in bills for travelling allowances and contingent charges to the Surveyor General, accompanied with an account-current which must be prepared in the following form :—

*A. B.*_____ *In charge of*_____ *Party, Survey of India, in account with the Government of India, for the month of*_____

Date.	Receipts.	R	No. of bill.	Charges.	R
	From Treasuries, as follows:— Treasury. Date. Amount .	000	1 to 3	Travelling Allowances, Gazetted Officers . .	150
			4 & 5	Travelling Allowance of establishment . .	60
	Miscellaneous receipts (quote orders, if any) . . .	000	6	Contingent charges as per abstract . . .	687
	Total .	000		Balance due to Government, carried forward to next account . .	000
	Balance from last account .	000			
	Grand Total	000		Grand Total .	000

(11) The contingent bills will be drawn up in the following form :—

*Bill for Contingent Charges of the*_____ _____ *Party, Survey of India, for the month of*_____

Head of Service Chargeable. _____ Service.

Number of vouchers.	Description of charge, and authority when special sanction is required.	Classification.	Amount. R a. p.	Total. R a. p.
	Charges incurred by Executive Officer.			
1	Purchase of service stamps . .	Post. . .	4 0 0	4 0 0
2 & 3	Telegram	Tel. . .	5 0 0	5 0 0
4	Office rent for	Rent . .	60 0 0	60 0 0
	Follow with several charges and full explanations of each charge,— attaching a voucher or certificate for each	.....	.....	400 0 0
	Contingent Bills of Assistants.			
9	Bill of A. B.	.....	87 0 0	
10	„ C. D.	.....	11 0 0	
11	„ E. F.	.....	120 0 0	
				218 0 0
	Total .		.....	687 0 0

"I do hereby certify that the whole of the above charges were incurred *bonâ fide* for the public service, and that the expenditure could not have been avoided. I have satisfied myself that all the charges have been duly paid. Vouchers for all sums above ₹10 in amount, and all sums paid for postage stamps and telegrams, are attached to the bill. I have, as far as possible, obtained vouchers for other sums, and am personally responsible that they have been so destroyed that they cannot be used again."

(12) The vouchers to the above bill will be,—first, the receipts for all items for which it is possible to obtain receipts; second, the certificate of the Executive Officer as regards each charge for which a receipt is not obtainable, that it has been duly paid; and, third, the bills of the assistants—each bill being supported by receipts and certificates (corresponding to those of the Executive Officer) as sub-vouchers. But it will be observed that vouchers for amounts of ₹10 and less are not sent on with the bill.

(13) The classification of each item in the Executive Officer's or in an Assistant's contingent bill will be noted, as shortly as possible, in the column headed "Classification." The heads of classification are the twelve specified in Rule 8, where the abbreviations are also shown. Large and unusual charges under the "Miscellaneous" head, and special exceptional charges (such as purchase of elephants) should be separately entered. All charges should be clearly described.

(14) Every contingent bill will be accompanied by an abstract of charges, in which the several charges will be classified as follows :—

Abstract Classification of Charges in the Contingent Bill of the _____ *Party, Survey of India, for the month of* _____

Head of Service chargeable.	_____ Survey.							
	R	a.	p.		R	a.	p.
Purchase and maintenance of stores, &c.	30	0	0	Brought forward .	239	0	0
Conveyance of stores, tents, &c.	30	0	0	Feed and keep of elephants .	70	0	0
Rents	60	0	0				
Compensation for dearness of provisions	100	0	0	Jungle-clearing and line-cutting	200	0	0
Service stamps, &c. . . .	7	0	0	Miscellaneous . . .	178	0	0
Telegrams	12	0	0				
Carried forward .	239	0	0	Total .	687	0	0

(15) The officer in charge must take care to get in subordinates' accounts punctually, so that no large amounts may outstand against them, and must completely close their accounts, without any outstandings, by June 30th. But in the case of parties employed on special surveys, another date may be substituted by the Surveyor General for this date.

Special Letters of Credit.

(16.) A special letter of credit may be applied for in favour of an officer who is organising a party, or conveying it from one place to another. With the funds thus obtained, the officer may make advances to the establishment to an extent not exceeding two months' pay in each case, and may also pay the travelling allowances in advance. Money obtained upon special letters of credit will be accounted for as "advances to establishment," in the regular monthly account prescribed in rule 17 below, and will be adjusted by short drawal of establishment bills.

Surveyor General's Examination.

(17) The Surveyor General will examine the contingent and travelling allowance bills, in the following respects:—

(1) That all the expenditure incurred is in its nature reasonable and proper, and has his approval; and that the amounts and rates charged are not in his judgment open to objection.

(2) That the duty in respect of which travelling or field allowances are charged has been performed by the officer charging it.

(3) That in cases of exceptional or unusual expenditure, the previous sanction of the Government has been obtained.

[*N.B.*—By Financial Department letter No. 871, dated 5th May 1882, the Surveyor General has been declared competent to sanction all expenditure incurred on account of contingencies and temporary establishments, provided such expenditure does not exceed budget limits; but when extraordinary expenditure is incurred by himself, he should communicate the fact of sanction, by letter, to the Accountant General, Bengal. This order includes such items as payments to guides, rations to Government servants, and presents to chiefs.]

(4) That the expenditure is within budget limits. (See rules 21 and 22.)

(5) That in case of travelling allowance, the distances are correct, and the rates of travelling and field allowances claimed are in accordance with the rules of the department.

He will not be responsible for the summation or multiplications in the vouchers or in the cash account, or for the correct carrying forward of the balance, or for the comparison between the vouchers and the amount of each taken into the cash account.

(18) If he approves the account in these respects, he will enface it "approved," and sign it. If he raises any objection, he will note the objection in the account, or on an accompanying paper, and take any necessary action.

The account itself, thus enfaced, with all vouchers, he will send on to the Comptroller, India Treasuries.

Budget.

(19) The Surveyor General will be entirely responsible for the distribution of his total grant among the various parties, and for keeping the expenditure, as a whole, within budget limits. The Comptroller, India Treasuries, will take no cognizance of the limitations prescribed with respect to each party, but only take the whole expenditure of all the parties of each survey against the whole grant.

(20) In order to watch the expenditure against budget, the Surveyor General will post the figures of the expenditure side of each account in one broad sheet for each month, in the following form:—

Expenditure of _____ *Survey Parties*

for the month of _____ *188* .

Name of Party.	[One column for each head of Expenditure.]
Total for the month . .	
Add total up to last month .	
Total to date .	
Budget for the year . .	

(21) He will also take any means he may find necessary for comparing the expenditure of each party with the amount of grant he has allotted to it.

Disposal of objections.

(22) Objections raised by the Comptroller, India Treasuries, in auditing the survey parties' accounts will be communicated in an Objection Statement, one for each party. The Objection Statement will be sent through the Surveyor General, and not direct to the party: and will be similarly returned through the Surveyor General.

Sale of Maps.

(23) The agents for the sale of maps of the Survey Department will pay the sale proceeds of the maps into the nearest Government treasury, obtaining receipts. They will forward these receipts to the Surveyor General, who will send to the Comptroller, India Treasuries, every month a list of the payments made, giving the details by treasuries.

Treasury Officers will credit the amounts so received as receipts of the Survey Department, on account of the sale proceeds of maps.

Repair of Survey Stations.

3. The Surveyor General, ~~Great Trigonometrical Survey~~, has furnished to all District Officers and Political Agents lists of the survey stations under their charge, and they are authorized to expend, for the protection of each station, a sum not exceeding on an average R4 a year: outlay in excess of this amount should not be incurred without special authority of the Surveyor General. Payment should be made on a receipted bill, accompanied by a separate receipt; the bill should be sent by the Treasury Officer to the Surveyor General (who will countersign and transmit it to the Comptroller, India Treasuries); the separate receipt will support the charge in the district accounts.

Northern India Salt Department.

4. The revenue of the Inland Customs Department paid into Government treasuries is received for the most part direct from traders and others on account of customs duty on salt, but the officers of the Customs Department are also required to pay into the treasury, without diminution, all revenue collected by them.

5. Traders and others paying in money must present with it a slip showing distinctly the nature of the payment and the Customs Officer on whose account it is made. Treasury Officers will credit the amounts so received in their cash accounts as revenue of the "Inland Customs Department," and send a daily advice (Customs Form 17) to the Customs Officer concerned. Treasury Officers will also send monthly to the Salt Officer concerned a list of all such receipts showing (1) Number and date of receipt, (2) From whom received, (3) Heads under which credited—(*a*) Price of salt, (*b*) Import duty, (*c*) Excise duty, (*d*) Fees and licenses of saline works, (*e*) Hakimi cess or Government proprietary share in Sultanpur salt produce, (*f*) Fines and forfeitures, (*g*) Carriage and freight of salt, (*h*) Price of bags, (*i*) Miscellaneous—(4) Total, (5) Month in which credited in Salt Officer's account, (6) Remarks. The last two columns will be filled in by the Salt Officer, who will then forward on the list to the Commissioner of Customs.

6. Revenue paid in by Customs Officers will be accompanied by a chalan (Customs Form No. 9,) and will also be shown in the treasury cash account as receipts of the Inland Customs Department under the minor head mentioned in the chalan.

7. Money paid in by Customs Officers on account of deposit receipts should not be included under the head "Inland Customs Department," but brought upon the Revenue Deposit Register as a deposit of the Customs Officer.

8. A monthly schedule of the revenue received (excluding deposits) will be forwarded by the Treasury Officer to the Accountant General with the cash account showing—

(*a*) The Customs Officers on whose account the money is received.
(*b*) The amount received on account of each officer.
(*c*) The heads under which credited (a separate column for each).
(*d*) Total amount received from or on account of each Customs Officer.

9. The following rules framed by the Commissioner of Inland Customs, regulating the receipt and payment of money on account of the Inland Customs Department, are reprinted for the information of Treasury Officers :—

Receipts.

(1) The cash transactions of the Inland Customs Department will be conducted through the intervention of local treasuries, *i.e.*, the receipt of cash as duty, price of salt, &c., by Customs Officers, must be avoided as far as possible, and no payment made except as provided in these rules.

(2) All money unavoidably received by Customs Officers must be recorded at once in the books prescribed by these rules, and remitted without diminution to the nearest local treasury daily, if possible; if not, on the nearest day following day of receipt it can be remitted. The Customs Officer (except officers of the Internal Branch for whom separate provision is made in Rule 25) will keep a book in which he will enter all his remittances to the treasury. This book should accompany the cash, and be receipted by the Accountant and Treasurer when the remittance is under R500, and by the Treasury Officer when it exceeds that amount. A separate chalan is also required for record in the treasury, and will be drawn up by the Customs Officer and presented with the remittance book and the cash.

* * * * * * * *

(18) . . . At the close of the month a consolidated receipt for the whole of the remittances made to the treasury during that period should be prepared by the Customs Officer, in Form No. 10, in detail of heads, and sent with the remittance book to the Treasury Officer, who, after verifying the entries, will sign the book and the receipt and return them to the Customs Officer. The consolidated receipt will be submitted by the Customs Officer as a voucher with his departmental accounts.

(19) Customs revenue, *i.e.*, price of salt and duty, will, as far as possible, be paid by the public into treasuries; the Treasury Officer will grant for such payments an acknowledgment, in the Form No. 16, generally known as a "dakhila," which will bear a serial number for the year for each treasury receiving money, and will in addition forward a daily advice list of the amount received and credited, dakhila by dakhila, to the Customs Officer concerned, in Form No. 17.

The Treasury Officer will also send monthly to the Salt Officer concernd a list of such receipts in the form prescribed by rule 5 of this chapter. The Salt Officer will note in column 5 against each item the month in which he credited it in his accounts, and in column 6 any corrections he thinks necessary in classification or otherwise. The list so noted should be forwarded by the Salt Officer to the Commissioner, N. I. Salt Revenue, to enable him to explain the causes of discrepancies between the figures of his own officers and those of treasuries.

Charges.

(5) The total sum to be drawn from the treasury by each Customs Officer will be determined at the beginning of each year by the Commissioner of Inland Customs, to whom on the 1st of March each officer will submit a statement in Form No. 2, showing the requirements for the ensuing financial year. This statement must be carefully considered and prepared on the basis of the actuals of past years and the probable requirements for the ensuing year. It will be countersigned by the Commissioner and forwarded to the Comptroller,

India Treasuries, for the issue of letters of credit upon treasuries; the Treasury Officer concerned will restrict his payments to the limit fixed, and payment will be recorded on the letter of credit in monthly totals under the Treasury Officer's initials.

[*N.B.*—The Treasury Officer should record each payment made in a separate register, to enable him to note the monthly totals in the manner above directed.]

* * * * * * * *

(12) Money required for expenditure must be drawn from the treasury by presentation of establishment and travelling allowance bills and contingent abstracts of bills, all signed or countersigned by the officers named in the letters of credit; the bill or bills will be retained by the Treasury Officer as his voucher.

At the close of each month, officers drawing money from treasuries receive from the Treasury Officer a memorandum of the payments made during the month.

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(14) Repayments or deposits must also be made from money drawn from the treasury on presentation of repayment orders (Form No. 5), which the Treasury Officer will retain as his voucher.

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(16) Repayments on account of seizure shares of confiscation and double duty will be made as often as may be necessary on bills countersigned by the Commissioner of Inland Customs and receipted by the payee, Form No. 7. The bill should be submitted in duplicate for countersignature; the Commissioner of Inland Customs will retain the duplicate bill for record in his office, and return the original for presentation at the treasury, where it will be retained after payment.

(17) Money required for expenditure from departmental funds will also be drawn from the treasury on a payment order (Form No. 8), which the Treasury Officer will retain as his voucher.

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Accounts.

(19) At the close of each month a cash account (Form No. 11), and an abstract statement of receipts and charges (Form No. 12), will be prepared by the Customs Officer from his books for submission to the Commissioner of Inland Customs with the treasury receipt (Form No. 10) as voucher, and a *plus* and *minus* memorandum (Form No. 13) attested by the Treasury Officer as agreeing with his *plus* and *minus* memorandum. The abstract statement after check will be forwarded to the Comptroller, India Treasuries, for attestation of accuracy as compared with the treasury record of credits and debits.

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(25) The revenue realised by Customs Officers of the Internal Branch will be at once remitted to the nearest treasury or sub-treasury or tehsil, accompanied by a duplicate chalan, Form 9, one copy of which the Treasury Officer will receipt and return. At the close of the month, the Circle Officer will prepare, from his books checked by the file of receipted chalans, a consolidated receipt, Form 14, and send it with all the receipted chalans to the Treasury Officer, who will check, sign, and return it immediately as a voucher for the Circle Officer's cash account.

Imperial Meteorological Department.

10. The expenditure of this department, from the year 1882-83, has been brought upon the General Accounts of India, and does not appear in the Provincial Estimates.

11. The expenditure is classified is follows :—

Reporters, including salaries and allowances of Reporters and their establishments, contingencies connected with their establishments, a separate head of which must be "Cost of service telegram," both sent and received, paid for by them.

The debit of the Telegraph Department for special local telegraph lines also comes under this head.

"Tour Allowance" will be a special sub-head, including cost of journeys of inspection, or to and from hill stations.

Observatories, including (1) allowances to Observers, (2) establishment, (3) local contingencies, (4) cost of observing instruments, whether in the observatories or in the Reporters' offices.

Special Grants.—Grants for the cost of special works or undertakings.

12. Reporters will draw their bills under the usual rules applicable to Government offices in the Civil Department. Observers will draw bills for their salary or allowance, and for their establishment, under the countersignature of either a Reporter or the local Civil Surgeon. Their contingent bills must be countersigned by a Reporter. The contingent bills for observatories in the Central Provinces, British Burma, and the Hyderabad Assigned Districts will be countersigned by the respective Sanitary Commissioners of those provinces. Bills for unusual expenditure, or for any contingent expenditure exceeding ₹200, or for instruments exceeding ₹50 in value, or for expenditure against the head "Special Grants," must be countersigned by the Reporter to the Government of India.

13. The expenditure in connection with observatories will be disbursed by Treasury Officers against letters of credit issued from the Office of the Comptroller, India Treasuries, upon the motion of the Reporter to the Government of India. These should be applied for in March of each year, in the following form :—

Name of Treasury.	Credit—in whose favour.	Limit of monthly fixed allowances.	Limit of contingencies for the year.

but further credits will be given in the course of the year, should occasion arise.

14. Any receipts should be paid into the treasury as receipts of the Meteorological Department.

15. All receipts and expenditure upon the local accounts will be passed to the account with the Government of India.

Horse-breeding Charges.

16. Charges on account of horse-breeding will be paid on presentation at the treasury of bills setting forth the nature of the expenditure. Establishment bills are drawn only by the Superintendent General and his assistants, but contingent abstracts may be cashed at the treasury on the signature of

District Officers also. Detailed bills for sums drawn during a month must be submitted by all drawing officers to the Superintendent General for countersignature.

Archæological Surveys.

17. The following divisions have been constituted in the Bengal Presidency with effect from 1st October 1885 :—

(1) The Punjab, with Sind and Rajputana.
(2) The North-Western Provinces and Oudh, with the Central India Agency and the Central Provinces.
(3) Bengal, with Assam and Chutia Nagpur.

18. Each of these divisions is in charge of a Surveyor, who has an assistant draftsman and a writer under him.

19. Funds are supplied to the several divisions on letters of credit issued by Comptroller, India Treasuries, on application from the Surveyor concerned upon the Treasuries from which money is required. Against the funds so placed at their credit, the respective Surveyors should draw on bills in the prescribed form.

20. All transactions upon the local accounts will be passed to the account with the Government of India.

Chapter 23.—Forest Department.

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Receipts.

1. The following extracts from the Forest Code, 3rd edition,, contain instructions to be observed by all Treasury Officers, except those in Madras and Bombay :—

83. All revenue received shall be paid into the treasury with as little delay as possible. Each remittance will be accompanied by the usual chalan form supplied by Treasury Officers, in duplicate : one copy will form the voucher to the entry in the cash book, and the other will be retained by the Treasury Officer.

143. If funds be wanted for immediate expenditure locally, sums locally received may be so expended, but in all cases the gross amount of revenue received must be promptly remitted to the treasury, which may be done in cash, or partly in cash and partly by cheque, or wholly by a cheque drawn against the letter of credit,—the amount paid in cash and the amount remitted by cheque being shown separately in the chalan or remittance note.

Payments.

2. Funds are supplied to the Forest Department by means of quarterly letters of credit issued by the Comptroller General; against these letters of credit the Forest Officers named therein draw cheques. No charges on account of the Forest Department will be paid otherwise than on cheques so drawn. When civil officers are authorized to incur charges on account of the Forest Department, they will do so as forest disbursers, and apply for letters of credit through the Conservator of the province.

165. Letters of credit are issued to officers as holding a certain office, and transfers of divisional charges should be reported by the relieved officer to the Treasury Officers concerned.

All letters of credit lapse at the close of the financial year; but cheques drawn on or before the 31st of March, and presented for payment at the treasury on or before the 30th of April, will be taken by the Treasury Officer against the letter of credit of the official year in which the cheques are drawn. If presented for payment after the 30th of April, their amount will be taken against the letter of credit of the year succeeding that in which they are drawn.

166. No money, other than that drawn against letters of credit, shall be expended. Whenever money locally received on account of revenue is expended, a cheque must be drawn for the amount, as explained in paragraph 143.

Cheques.

3. An officer who is allowed credit on a civil treasury is also supplied with numbered cheque books, and before bringing one into use will advise the Treasury Officer of its number and of the serial numbers of the cheques it contains. No advice of the issue of any cheque need be sent to the treasury; no cheque will be issued for a sum less than R10, and none will hold good for more than three months from the date of issue : cheques presented at a later date, or not bearing the distinguishing numbers advised as in use, should be refused payment.

4. The cheques drawn by Forest Officers before the end of the year, but paid in April, will be taken against the letter of credit of the official year in which the cheques are drawn.

167. Officers who are furnished with letters of credit may make payments either in cash or by cheque. Cheques should be used as much as possible for large payments. Those officers who have transactions with more than one district treasury will keep a separate cheque book for each. All cheques must be in the handwriting of the officers drawing them and should have written across them in words, at right angles to the type, a sum a little in excess of that for which they are granted: thus, "under thirty rupees" will mean that the cheque is for a sum not less than R20 but less than R30; and similarly, "under eight hundred rupees" will mean that it is for less than R800. but not less than R700.

168. Cheques will bear printed serial numbers in each book, and the Conservator will supply cheque books in such forms and under such rules as the Comptroller General may from time to time direct. All cheque books must be kept under lock and key.

Before bringing a new cheque book into use, the divisional officer will advise the Treasury Officer of its number, and of the serial numbers of the cheques it contains. No advice of the issue of any cheque need be sent to the treasury. No cheque will be issued for a sum of less than R10, and none will hold good for more than three months from the date of issue; cheques presented at a later date, or not bearing the distinguishing numbers advised as in use, will be refused payment by the Treasury Officer.

169. Funds may, if required, be obtained by Forest Officers from the sub-treasuries or tehsils subordinate to the district treasuries on which they hold letters of credit, by means of cheques, which should be distinguished by different numbers and letters from those drawn against the district treasury. The Forest Officer will, in such cases, advise the District Treasury Officer, from time to time, of the probable amount of his drawings, in order that funds may be duly provided; and will communicate to the Sub-Treasury Officer, through the District Treasury Officer, the number of the cheque book to be used. Cheques drawn on sub-treasuries or tehsils will be written both in English and in the vernacular used in the Courts of the province in which they are situated.

Forest Officers on Leave.

5. The leave allowances of a Forest Officer on leave in India may be paid under the same rules as those of any other gazetted officer, and no letter of credit is required. The bills, however, should be charged in the treasury account in the same way as Forest cheques.

Chapter 24.—Public Works Department.

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Letters of Credit.

1. Funds will be supplied to the Public Works Department by means of letters of credit (Form 64). The amount of each letter of credit is to be posted in the column of balance in the register of cheques paid (Form 65) (and in the Executive Engineer's separate pass book when sent to be written up), as the limit up to which the officers named therein may draw cheques. The cheques themselves should be charged in the treasury accounts only when they are actually paid, see rule 3. The paid cheques will be sent up by Treasury Officers in support of the debits in their accounts, accompanied by a covering list working up to the total debit. The covering list should show (1) Serial No.; (2) No. of the cheque; (3) amount of the cheque.

1. The balance of a letter of credit does not lapse at the end of the official year, and payments may continue to be made after the close of March, until the balance is exhausted.

2. If a letter of credit miscarry or be delayed and the Executive Engineer thereby run short of funds, he may be allowed to draw funds within the limit of the expected letter of credit, on producing a notice from the Examiner of Public Works Accounts that the required authority has been issued; but the Treasury Officer will at once report the circumstance by telegraph to the provincial Accountant General. An Executive Engineer can be furnished with funds only by letter of credit, and only under the above stated circumstances in anticipation of its arrival.

1. It has been settled with the Presidency Banks that their agents shall be guided by this rule when Government treasuries bank with their branches.

Cheques and Cheque Books.

3. The Executive Engineer will obtain money solely by cheques against his letter of credit. He is supplied with numbered cheque books, and before bringing one into use will advise the Treasury Officer of its number for record in the register of cheques paid. No advice of the issue of a cheque need be sent to the treasury; none will be issued for a sum less than R10 and none will hold good for more than three months from the date of issue; any presented at a later date, or not bearing the distinguishing number of the book advised as in use, should be refused payment. Before order for payment is passed, the cheque should be compared with the register to ascertain that the account is not overdrawn, and that the cheque really came from the book notified as in use by the drawer. The cheque should then be entered in the register (Form 65) and passed for payment. The register provides a separate column for each Executive Engineer having a letter of credit on the treasury, and a column is set apart for noting the balance available after each payment. Care should, of course, be taken that the figures in the balance column do not in any way pass into the daily total, which is the sum of the payment columns only.

1. Each payment entered in the register (and also each letter of credit added to the available balance under rule 1) must be attested by the Treasury Officer's initials.

2. In the case of payments at a Branch Bank or at a Sub-Treasury, it will be sufficient to enter in the Register the daily total paid by each Treasury and to note the balance available after each such entry.

3. The rule that a cheque will not hold good for more than three months from the date of issue, applies also to cheques issued by Guaranteed and Subsidised Railway Companies provided with funds by credits on Government Treasuries. *G. I. P. W. D. Circular No. I, Railway, dated 30th January 1885.*

Public Works Subordinates.

4. An Executive Engineer may empower any of his sub-divisional officers to draw cheques against his own letter of credit to any extent that he may specify, supplying him with a cheque book bearing a different number from his own, and of course advising the Treasury Officer thereof.

1. Separate letters of credit for such sub-divisional officers should not be opened either at the head or at a subordinate treasury; the Executive Engineer gives a letter of authority only, and the cheques drawn and paid under his authority will be charged off in the same way as if drawn by himself. His letter of authority should be dealt with on the plan described in rule 16 of chapter 17.

5. When funds are required for a subordinate at a different treasury from that with which the Executive Engineer himself banks, the latter should obtain a letter of credit on that treasury, and then empower his subordinate to draw against it. Funds should not be made available for such a purpose by means of remittance transfer receipts.

Payments at Sub-Treasuries.

6. Funds may be obtained by an Executive Engineer, or his sub-divisional officers, from tehsils or sub-treasuries, by means of cheques, which must be distinguished from those drawn on the head treasury by the use of different numbers and letters. Advice of the number of the cheque book to be used will be communicated to the Sub-Treasury Officer through the Treasury Officer. To avoid inconvenience, it has been arranged that the Executive Engineer shall send the necessary notice of the number of a new cheque book before the old one is exhausted; but in case of necessity he may notify the number of the new book to the Treasury Officer, and directly to the officer in charge of the sub-treasury simultaneously.

1. It has been ordered that the Public Works Department shall use bi-lingual cheques in drawing upon all sub-treasuries or tehsils which supply funds to that department, and of which the Treasury Officer in charge is ignorant of the English language.—*Financial Department No. 2734, dated 30th August 1877.*

2. The cheques should have written across them, in words, at right angles to the type, a sum a little in excess of that for which they are granted: thus, "under thirty rupees" will mean that the cheque is for a sum not less than R20, but less than R30; and similarly, "under eight hundred rupees" will mean that it is for less than R800, but not less than R700.

7. The Executive Engineer should warn the Treasury Officer from time to time of the extent to which he will desire to draw on any tehsil or sub-treasury, in order that funds may, as far as is convenient, be provided. But the district officer must judge how far this system can in any particular case be extended, and the Accountant General must not permit any extension of it which will cause extra expense, direct or indirect, by the locking-up of funds in sub-treasuries, or any radical change in the character of these offices, which are collecting depôts, and not disbursing treasuries.

8. The cheques drawn against sub-treasuries will be entered by the Treasury Officer in the pass book against the letter of credit of the Executive Engineer, just as if they had been drawn directly against the treasury. When the district treasury and the Executive Engineer bank with a branch bank, the Treasury Officer will still keep the pass book, issuing a letter of credit on the bank for the amount required at head-quarters by the Executive Engineer.

Pass Book and verification.

9. The amount of each cheque paid must be recorded also in a pass book (Form 66), which will remain with the Executive Engineer, and be sent by him periodically to be written up by the Treasury Officer from the register of cheques paid, details of cheques paid at a Branch Bank or at a Sub-Treasury being taken from the daily sheets. Nothing is to be credited in the register or in the Executive Engineer's pass book except the letters of credit.

1. An Executive Engineer at the head-quarters station should send his pass book to be written up every week; that of an Executive Engineer at a distance may be forwarded at longer intervals, but the dates should be fixed. An Executive Engineer, having banking accounts with two treasuries, will of course have two pass books.

10. At the end of every month the Treasury Officer will furnish the Executive Engineer with a certificate of balance as follows :—

I hereby certify that the undrawn balance of A. B., Executive Engineer ——————
——————at the end of——————
——————188 is R——————

11. Payments on account of compensation for lands taken up for public purposes and miscellaneous payments by civil officers (rule 18) may be debited direct in the cash book.

Receipts from Public Works Department.

12. No deposit account can be opened in a civil treasury by officers of the Public Works Department; whatever sums are paid into a treasury by a Public Works Officer, or on his account, must be carried to the credit of that department in the civil accounts.

1. When any work is to be carried out by the Public Works Department for any municipality, the municipality will pay in advance the gross estimated expenditure to the Executive Engineer, who in his accounts will treat the amount as a deposit and proceed under departmental rules; no record of the deposit will be found in the civil accounts. Or if the Public Works Department of the province prefers, the municipality may pay the money direct into the treasury, where it will be credited to the Public Works Department. In the case of incorporated local funds, such a procedure would be inadmissible, as the transactions of these must be brought directly on the accounts; the expenditure incurred in the Public Works Department would be charged by the Accountant General against the local fund concerned.

2. Expenditure by the Public Works Department chargeable to an Excluded Local Fund should be dealt with like that on account of a Municipality, that is, the cost should be recovered beforehand and placed in deposit, and the expenditure charged against it. Such expenditure should not, except by previous arrangement, be debited through the Exchange Account.

13. The Executive Engineer will keep a book separate from his pass book, in which he will enter all his remittances to the treasury; this book should accompany the cash and be receipted by the accountant and treasurer when the remittance is under R500, by the Treasury Officer when it exceeds that amount. At the end of the month a consolidated receipt for the whole of the remittances made during that period should be prepared by the Executive

Engineer, and sent with the remittance book to the Treasury Officer, who, after verifying the entries, will sign the book and the receipt, and return them to that officer. The Executive Engineer will retain the book, while he will attach the consolidated receipt to his accounts as a voucher.

1. The consolidated receipt will be signed by the Treasury Officer, however small its amount may be.

2. A separate chalan is also required for record in the treasury, and will be drawn up in the Executive Engineer's Office and presented with the remittance book and the cash.

3. Surplus cash refunded by civil officers from advances for works made to them by an Executive Engineer will be separately credited in the cash account.

4. The remittance book is not adapted for the case of remittances made to Presidency Banks of cheques paid in as Railway or other Public Works receipts. In these cases the entry should be made in the remittance book, but in the place for the treasury receipt should be entered "By Bank cheques," and the book need not be sent with the remittance.

Provided that the cheques are always endorsed "Pay to the Bank of————" or "Credit account of Government."

14. All receipts on account of the Public Works Department must be recorded in a register, from which an extract will be made in Form 67 and sent to the Accountant General with the cash account; and the consolidated receipt must be signed after comparison with the total of this register.

15. The Treasury Officer should arrange to have a monthly settlement, very early in the month, with the Executive Engineer, the first step being to have the pass book written up.

16. In the case of open lines of State Railway, remittances of cash are made by the Accounts Officer of the Railway, as far as possible daily, and generally in considerable amounts. Each remittance is sent under cover of a special form (State Railway Form No. C. O. 15) tendered in duplicate, giving full particulars of the remittance. The money will be received in the Treasury according to the procedure laid down in rule 9, chapter 17, of the Civil Account Code, and the acknowledgment for it will be given by the Treasury Officer writing in words at the foot of the form the amount received, and returning one of the forms to the Accounts Officer of the line, the other being retained in the Treasury.

17. A subscriber to the Civil Engineers' Provident Fund, who is not on the books of any Examiner, but receives his allowance either from the Civil Department or from a local fund or a Foreign State, may, if he has already been admitted as a depositor, pay his contributions either in cash into the nearest treasury, or, if he is paid by the Civil Department, by deduction from his salary bill. He must, in either case, specify the number of his account. His contributions will be passed on, by the Civil Accountant General, to the Examiner of Public Works Accounts of the Province.

1. An officer of this class who has not already been admitted must apply for admission (and assignment of number) to the Accountant General, Public Works Department.

2. For the purposes of this rule, the Examiner for the Province is, in the case of India Treasuries, the Examiner of Military Works Accounts.

Expenditure and Receipts by Civil Officers.

18. The following rules, which regulate Public Works receipts and expenditure by civil officers, are extracted from Chapter XX of the Public Works Code, as revised by Government of India Circular, Public Works Department No. 15, dated 24th August 1880 :—

(1) All expenditure for Public Works, whether imperial, provincial, or local, incurred by officers not belonging to the Public Works Department against the grant for public works "in charge of Public Works officers," will be audited by, and brought on to the books of the Examiner.

(2) The rules in this section are not applicable to charges for petty construction and repair, which are adjusted by Accountants General against the budget grants of the departments concerned; nor are they applicable to Public Works ferry and road receipts and charges collected and paid on account of local funds by civil officers quite apart from the Public Works Department, nor to owners' rates, nor to cemetery receipts and charges collected and paid by civil officers.

(3) The only sources from which Civil officers may be placed in funds, for the purpose stated in paragraph (1), are the following:—

(*a*) By letters of credit issued by the Civil Accountant General on the application of the Examiner of Public Works Accounts of the Province.

(*b*) Through an Executive Engineer named by the Local Government or Administration, as laid down in Chapter 23, Rules 4 and 5 of the Civil Account Code, and in Chaper X, paragraph 17 of the Public Works Department Code.

(*c*) They may, at the discretion of the Local Government or Administration, be appointed imprest-holders under Executive Engineers in strict accordance with the rules of the Public Works Department prescribed for imprest accounts.

Officers in charge of Civil Treasuries are strictly prohibited from issuing any money for such disbursements, except against letters of credit issued in favour of the Civil Officers or the Executive Engineer named by the Local Government or Administration. The Executive Engineer's written authority will always be required before any cheque can be drawn against his letter of credit.

(4) In enforcement of this rule, the Accountant General will take measures to stop, and to recover any payments which may have been irregularly made from the general funds in the treasury, on works which are chargeable to the departmental part of the Public Works grant.

(5) The local Government or Administration, in passing the estimate for a work to be executed, or in giving authority for land to be taken up, by a civil officer, will at the same time determine how the funds are to be supplied, and the civil officers will apply to the Examiner or the Executive Engineer for the letters of credit he may require. The Examiner or Executive Engineer will, at the time that he arranges for a letter of credit, furnish the civil officer with a cheque book to draw against it.

(6) The civil officer's requisition for funds should be submitted to the Examiner or Executive Engineer by the 8th of the month preceding that for which the advances are required.

(7) The civil officer will send up a brief monthly abstract of receipts and disbursements (Public Works Form No. 57), showing total cash received and total expenditure on each work in progress. Vouchers will be sent for all payments in excess of five rupees each. This account will be sent direct to the Examiner if the funds were supplied by him; but it will be forwarded through the Executive Engineer if the funds were drawn against his letter of credit.

(8) A bill (Public Works Form No. 58) will be prepared by the civil officer on completion of each original work, and an annual bill for the repairs executed during the year, which will be submitted to the Examiner, either direct or through the Executive Engineer, for final audit.

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(11) The Examiners should report to the provincial Accountant General all instances in which the accounts show that a civil officer holds a cash balance. Should a civil officer receive money on account of the Public Works Department, he is bound to pay it into the treasury at once to the credit of that department, and he is authorized to draw cheques only for the amounts needed for immediate payments.

* * * * * * * *

(16) Public Works revenue realised by civil officers carrying out public works must not be expended, but paid into the treasury to the credit of the Public Works Department, the receipts and payments being recorded in the monthly abstract of receipts and disbursements. These receipts and payments into treasury will not be dealt with by Executive Engineers in cases where civil officers' accounts pass through their offices. The amounts involved will be taken to account by the Examiner in disposing of the civil officers' accounts.

19. All receipts from cemeteries by civil officers must be paid in gross into the treasury and credited direct in the cash book or through a register. Amounts paid in on account of military cemeteries should also be received for credit to Public Works Department.

Chapter 25.—Military Department.

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Military Receipts.

1. For money paid into the civil treasury on any military account, the Treasury Officer (or, if the amount is less than 500 rupees, the accountant and the treasurer) will give an acknowledgment, in the following form :—

Cash Receipt—Military Department.

RECEIVED from_____the sum of R_____, which will be credited in my schedule of military receipts as a (*departmental receipt or receipt from other sources*).

R_____

Treasury Officer.

2. Except in the case of deposits (see rule 3), cash tendered at a civil treasury on account of the Military Department must be accompanied by an order from the military disbursing officer concerned in the following form, or from an Examiner of the Military Account Department; on this authority the Treasury Officer will accept the money, credit it as a military receipt, and give the receipt to the person who pays the money.

Please receive from A. B. the sum of R_____on acount of_____due to this office, and enter as a military departmental receipt.

No._____

Dated_____

(Sd.) C. D.,
Military Disbursing Officer.

Deposits.

3. Deposits of the Military Department are of two kinds—

(*a*) *Earnest-money Deposits,* made by intending tenderers.—For these no previous permission is required, but the depositor must state the name of the military officer in whose favour he makes the deposit, and that name must be stated on the receipt given by the treasury. These deposits will be refunded under authority of an order endorsed by the said military officer upon the receipt. The transactions will be recorded as Revenue Deposits, and it must be borne in mind that no part repayment of earnest-money can ever be made.

1. If the military officer requests that the deposit, instead of being refunded, be carried to credit of Government, he will return the receipt with this direction, whereupon the Treasury Officer will endorse it "Pay by transfer credit to Military," charge it off on this voucher, and credit the amount as a Miscellaneous Military Receipt.

(*b*) *Other Deposits.*—These will be received only under the written authority of a military disbursing officer, and they can be repaid only by cheques drawn against the assignments. These are to be credited in the schedule of military receipts.

Deceased Officers' Estates.

4. The following form of receipt must be used when cash is tendered by Presidents of Committees of Adjustment of estates of deceased officers and men :—

Estates of deceased officers and soldiers.

CIVIL TREASURY (*or* BANK OF BENGAL AT)_____

*Dated the*_____*of*_____*18*_____

RECEIVED from_____President, Committee of Adjustment, the sum of R_____, to be placed to credit of Military Department on account of estate of_____of the_____regiment_____ in the books of the Presidency Paymaster.

_____

In charge of Treasury.

1. The surplus of the estates of deceased persons subject to the Indian Articles of War (Act V of 1869), and of the property of deserters, is, however, remitted by the Military Department to the Comptroller, India Treasuries, or the Accountant General of Bombay or Madras.

Family Remittances.

5. A military officer in civil employ is each year allowed to make family remittances at the rate of exchange fixed for the year, to the extent noted in the margin, to certain near relations only; he will present the money at the treasury, along with an authority from the Circle Paymaster (chapter 20, rule 27) for the reception of a named amount; the money will be credited as departmental receipts in the first money column of the treasury schedule (Form No. 68), and a formal acknowledgment given, which will be forwarded by the remitter to the Military Circle Paymaster with the necessary particulars, in order that arrangements may be made for remittance. Whether the officer belongs to the Bengal, Madras, or Bombay Army, his family remittances will be made through the Paymaster of the circle in which he is residing.

	£
Colonel . .	300
Lieutenant-Colonel	200
Major . .	150
Captain . .	100
Lieutenant . .	70
Do. on lower rate of pay .	50

Chaplains and surgeons are allowed to remit according to their relative rank.

Commission Duty.

6. When a military officer in civil employ receives a permanent commission on which a stamp duty of R15 is payable, the Military Department will notify the fact to the Civil Accountant General, in order that the Treasury Officer may be instructed to recover the duty, and to credit it to the Military Department of the presidency to which the officer belongs.

1. The action of the Civil Department in making this recovery is purely ministerial; the amount has actually been paid in England and must be recovered.

Assignments for Payments.

7. Funds will be placed at the disposal of military disbursing officers by annual assignment estimates in their favour, to be issued to Treasury Officers

by the local Accountant General on the application of the Controller of Military Accounts. The probable cash requirements of each office for each month will be specified in these assignments.

8. Payments will be made by Treasury Officers against these assignments, provided that the disbursements made in any month, added to the payments already made in the previous months of the year, do not exceed the amount for which provision has been made up to that period in the annual estimate.

1. For example, if the total provision of funds from April to November, inclusive, be at the rate of one lakh of rupees per month, or eight lakhs in the aggregate, and the amount drawn up to October be only six lakhs, the difference (or two lakhs) may be drawn in November.

2. The amount of remittance transfer receipts drawn by Circle Paymasters (chapter 20, rule 27) will not be taken against the amount of their annual assignments.

9. The balance of the assignment unpaid on the last day of the year will lapse, and the outstanding cheques drawn against it will be met from the assignment for the following official year.

10 (*a*). When during the currency of the annual assignment a regiment is moved from its station to another station, the Officer Commanding or Paymaster may draw on any day the sum required to complete the regimental payment of the month and to meet any necessary payments on the public service *en route*. The Treasury Officer on receipt of the cheque will issue the cash applied for and grant one or more public service transfer receipts in favour of the drawing officer for such sum or sums as may be required at any station *en route*.

(*b*) The Officer Commanding or Paymaster will also apply to the Treasury officer for a certificate specifying the full amount paid from the Treasury within the official year for the service of the regiment, and forward it to the local Accountant General in a letter showing—

(1) the station at which the regiment is likely to be while *en route* on the first of each month following;

(2) the sums required to be issued on those dates for the service of the regiment.

(3) and the amount to be transferred to the Treasury at the destination of the Regiment.

(*c*) The Accountant General will on receipt of this letter grant a credit on the Civil Treasury nearest to which the regiment is likely to be on the first of each month and transfer the balance of the assignment to the treasury at the destination of the regiment, informing the Controller of Military Accounts.

(*d*) If the regiment is proceeding to another province, the Accountant General of the province from which the regiment is departing, after stating on the certificate the balance of the assignment then available for the regiment, will communicate the particulars in the same form to the Accountant General of the province to which the regiment is proceeding, in view to the required credits on civil treasuries in that province being granted.

NOTE.—The assignments or portions of assignments in favour of military disbursing officers may be transferred under this rule from one treasury to another on the application of the military disbursing officer and the certificate of the treasury officer.

11. When a regiment or battery is moved from a station where there is a military treasure chest to a station where there is a civil treasury or *vice versâ*, the Paymaster or Commanding Officer will obtain from the treasury officer or military chest officer, as the case may be, a certificate specifying the full amount paid from the treasury or treasure chest within the official year,

and forward it with an application for transfer of assignment to the Controller of Military Accounts.

Cheques.

12. Disbursing officers of the Military Department, who are allowed an annual assignment on civil treasuries, will draw against them exclusively by cheques in the prescribed form, which will be payable at any time within three months after the month of issue, and will be forwarded as vouchers in support of the charges in the Treasury account. No cheque is to be drawn for a less sum than 10 rupees. No advice of the issue of a cheque is necessary.

1. Thus, a cheque bearing date any time in January is payable at any time up to 30th April.

2. Cheques on Civil Treasuries may be drawn by the Executive Commissariat and Transport Officer—

Presidency Presidency Stores & Shipping Dinapore Allahabad Shillong	Against the assignments granted in favour of the Central Commissariat Account Office, Calcutta.
Lucknow Cawnpore Agra Jhansi	Against the assignments granted in favour of the Central Account Office, Lucknow.
Meerut Chakrata Bareilly Ranikhet	Against the assignments granted in favour of the Central Account Office, Meerut.
Umballa Mian Mir Kasauli	Against the assignments granted in favour of the Central Account Office, Umballa.
Rawalpindi Peshawar Murree Sialkote	Against the assignments granted in favour of the Central Account Office, Rawalpindi.
Multan Ferozepore Quetta	Against the assignments granted in favour of the Central Account Office, Multan.

13. The issues of cash from the Civil Treasuries to Paymasters of British Regiments of Infantry and Cavalry and to Officers Commanding Batteries of Royal Artillery will be made ~~periodically on the 1st, 10th, and 25th of each month~~ on cheques which, in the case of Regiments, will be signed by both the Paymaster and the Officer Commanding, the latter being responsible that the cheques are only for such sums as are absolutely and immediately necessary for the requirements of the Regiment.

14. Officers Commanding Native Regiments of Cavalry and Infantry, Batteries of Artillery, the Head Quarters Sappers and Miners, and detached companies of Sappers and Miners, will draw but one cheque in the beginning of the month for the amount due on the general state of accounts for the preceding month, but if, after the monthly cheque has been drawn, an emergency arises requiring the supply of further funds for the payment of detachments, advances of pay to officers leaving the corps, or other distinctly

authorized purposes, additional cheques may be drawn for such purposes so long as the assignment is not overdrawn.

NOTE.—Wings of Regiments detached to a considerable distance from their h[illegible] and for long periods, may, under authority of the Controller of Military Acc[illegible] as a Regiment.

15. If a disbursing officer be informed that a cheque drawn by hi[illegible] been lost, he may address the Treasury Officer drawn on, forwarding for signature a certificate in the accompanying form. If, after search through the lists of cheques paid, the Treasury Officer finds that the cheque has not been cashed, he will sign and return the certificate, taking care to note the stoppage of the cheque, a board showing the particulars of stopped cheques being hung up before the clerk who examines military cheques. If the original cheque be presented afterwards, the Treasury Officer will refuse payment and return the cheque to the person presenting it after writing across it "Payment stopped." The military disbursing officer will enter in his account the original cheque as cancelled (in order that the Military Account Department may write back the credit it has already given to the Civil Department), and may issue another.

CERTIFIED that the cheque No. , dated , for Rs. reported by the *Military Disbursing Officer* to have been drawn by him on this treasury in favour of , has not been paid, and will not be paid if presented hereafter.

TREASURY,

The *188* . } *Treasury Officer.*

Advances.

16. In cases of emergency, when delay in applying for a supplementary assignment would be productive of inconvenience to the public service, military disbursing officers, in need of funds over and above the amount which they may draw under rule 8, may obtain an additional credit on a civil treasury on the authority of a station or division order. Such credit must not be applied for except in cases of actual necessity, and the circumstances must, in every case, be reported to the Controller of Military Accounts. Payments from advances so obtained will be made on cheques in the ordinary form, and will be charged in the treasury accounts in the same way.

17. Emergent advances to military officers (exclusive of those attached to regiments) on account of pay and allowances will be made only on the authority of station orders, or under special instructions of Government. Receipts for such advances will be taken in duplicate, and will be marked "Emergent," and the station order, or a reference to the letter directing the advance, must be furnished in each case to support the charge. One receipt, with one copy of the station orders, should be transmitted to the Military Controller concerned, *on the very day* on which the advance is made, the other copy of the receipt, with another copy of the orders, being the voucher with the account. The officer receiving the advance will present his last-pay certificate, which the Treasury Officer will return after endorsing on it the subjoined form :—

TREASURY, *dated*_____ *of*_____ 188

PAID to_____ on the authority of_____ station order, dated_____ of_____ 188_____, the sum of R_____ on account of pay stated to be for the month of_____ 188_____.

*In charge*_____ *Treasury.*

18. Advances of pay cannot be made by Treasury Officers or Circle Paymasters to regimental officers on leave, even on the authority of a district or station order; such officers must make arrangements with their commandants for the remittance of their pay during their absence on leave.

19. Treasury Officers will on no account receive cash from military officers in re-imbursement of advances made from their treasuries, as such advances should be adjusted by the officers receiving them through the general states and pay abstracts of their regiments, or in communication with Circle Paymasters.

Miscellaneous Payments.

20. The disbursements for the purchase of, and compensation for, lands taken for military purposes, and for compensation for loss of crops and damage to lands, require to be vouched by the bills and receipts of the payees and the original authorities (or certified extracts therefrom) under which the expenditure is incurred.

21. Payments for Marine Services to Commanders of Indian Government Vessels are made on receipts in duplicate, and not by cheque. The Treasury Officer will at once forward the original receipt to the Examiner of Marine Accounts, and retain the duplicate to support the debit in his accounts. See Chapter 7, rule 15.

1. Indian Navy Pensions are debitable to Imperial Marine.

22. The vouchers in support of payments of rents of military cantonments and other recurring charges of a similar nature should be forwarded in original, and the vouchers should further contain a reference to the authority under which each payment is made.

1. The Military Department will not pay to the Civil Department rent for resumed rent-free land included in a cantonment.

23. Civil officers in the Presidency of Bengal supplying carriage to troops on the march will require immediate payment from the commanding officer, leaving him to adjust with his own (the Military) Department the portion of cost of the supplies chargeable to Government while he recovers the remainder from his men. If the commanding officer is unable to make cash payments, the civil officer will debit the cost of the supplies to the Military Department in his accounts, but will attach to each bill the original requisition of the commanding officer of the regiment or detachment, and, in the case of supplies, the acknowledgment of the party or parties authorized to receive the stores; no vernacular vouchers in support of the above payments can be accepted.

1. In this and the next rule, "Bengal" is used in its military meaning, and is not restricted to the territories under the Government of Bengal.

Payments to men on leave.

24. Payments to men of the Bombay Army on leave in Bengal are arranged by their Commanding Officers by transfer receipts, but payments to men of the Madras Army on leave in Bengal or Bombay will be made under the following rules:—

(a) Payments are to be made only on presentation of passports in the prescribed form, and provided that the advice and copy of the passport have been duly received, and that the identity of the applicant has been satisfactorily established.

(b) Receipts for all such payments are to be taken in duplicate, and a note of every payment, of the date on which it is made, and of the period to which it refers, is to be carefully entered on the back of the passport.

(c) Payments are to be made only at the treasuries indicated in the passport, which is to exhibit also the probable dates of arrival of the holder at each of the stations specified. In the event of the holder arriving much earlier or later than the appointed time at any station, the Treasury Officer should notify the circumstance to the officers at the remaining stations entered in the passport.

(d) The payments are to be charged in the accounts for the month in which they are made, the debits being supported by the duplicate receipts.

Payments to Pensioners.

25. Payments to native military pensioners of the Bengal Army who receive their stipends at civil treasuries will be made half-yearly under the following rules; they are observed also in the case of pensioners of the Bombay Army paid in Treasuries in the Bengal Presidency.

(a) On the 1st of the month, the Pension Paymaster will forward to each Treasury Officer who may have to disburse such pensions a list showing the amount to which each pensioner is entitled, together with a cheque for the total amount of pensions to be paid.

(b) The Treasury Officer will, on receipt of the list and cheque, disburse the amou paying to each pensioner in attendance the sum to which he is entitled, and requiring him sign or, in the presence of a competent witness, place his mark; the unpaid balance of t cheque should be credited as a revenue deposit in the treasury accounts.

(c) The Treasury Officer will continue to make payments to pensioners out of the deposi up to the 25th of the month in which the cheque is forwarded to him, and on that day will forward to the Pension Paymaster the acquittance roll showing the payments which have been made.

(d) Payments will also continue to be made to the 25th of the following month, on which date a second acquittance roll will be forwarded to the Pension Paymaster with a transfer receipt for the amount remaining under deposit and unpaid in consequence of pensioners having failed to present themselves; each deposit will thus be wholly repaid by the end of the second month.

(e) Payments to pensioners who fail to attend on or before the 25th of the second month, will be deferred to the next half-year. But if they appear before that time, the Treasury Officer may send to the Pension Paymaster, duly attested and receipted, bills for the unpaid amount of their pensions; the pensioners will then be required to wait till a cheque for the amount thus claimed is sent to the Treasury Officer by the Pension Paymaster.

1. Payments to pensioners of the Madras Army are made in the Central Provinces Treasuries under orders of the Comptroller forwarded with a "Pension certificate" and on production of a pension ticket, on which each payment should be recorded.

26. Payments to native military pensioners of the Madras Army and to those of the Bombay Army in the Bombay Presidency are made through the Military Department.

Petty Charges.

27. Charges incurred in the Civil Department on account of the Military Department, and *vice versâ* when not exceeding R50 in each case, should be adjusted as charges of the department incurring the same, but pensions, sepoys' furlough pay, and other recurring charges, should be debited to the department served, even though they be below R50.

1. The cost of labour and materials expended in workshops, magazines, &c., in the manufacture of stores, or in repairs, the wear and tear of tents, the loan of commissariat cattle, and the like, will follow the above rule.

2. The full value, at Indian rates, of arms, accoutrements, clothing, necessaries, and other stores supplied to native states, will be similarly adjusted or recovered.

3. Requisitions on the Military Department for supplies will be made by indents in duplicate, and their receipt acknowledged in duplicate; the receipt will support the debit and be accepted without further audit, but occasional petty supplies made by jails to the Military Department may be paid for in cash. The procedure in case of supplies issued or of services rendered by the Military Department is described in chapter 5, 22.

4. The following is an exception to the general rule: When elephants are returned to the Commissariat Department injured or out of condition, due to over-work or neglect on

part of the officer using them, the cost of their keep, until they become fit for duty shall be borne by the Civil Department to which the officer using them belongs.

5. Another exception to the general rule stated in Rule 27, is in the case of supplies to Military Departments by the Mathematical Instrument Department or those received by the former to the latter. The value will be charged in each case, whether it exceeds or not.

Treasury Accounts.

28. The receipts and payments of the Military Department will be entered in the treasury in schedules (Forms 68, 69, and 70). The monthly totals of the receipt schedules pass into the cash account, while the bi-monthly totals of the payment schedules pass into the list of payments. ~~A copy of the receipt schedule should accompany the cash account; and a copy of the payment schedules, one for military cheques and transfer receipts, and one for miscellaneous payments, with vouchers, should be forwarded to the Accountant General with each list of payments.~~

1. A cash remittance made, under special orders, to a military treasure chest, is to be entered in the column for "cheques against assignments."

Deposit of Promissory Notes.

29. Government promissory notes deposited with a military disbursing officer for a period not exceeding six months, will be lodged in the nearest civil treasury for safe custody, and be returned by the civil treasury officer on the application of the executive officer to whom the promissory notes have been endorsed. The officer in charge of the civil treasury will give a receipt for the promissory notes deposited, which receipt must be returned by the executive officer with his application for the return of the notes.

30. Promissory notes deposited for more than six months will be forwarded by the military disbursing officer at the time of deposit to the Presidency Bank or one of its branches, by which the receipt of the notes will be acknowledged. This acknowledgment must be duly endorsed by the military disbursing officer, and transmitted to the secretary and treasurer of the bank when the return of the security deposit is required; but if the notes are deposited for more than twelve months, they must be forwarded to the local Controller of Military Accounts in accordance with rule 1, chapter 10.

Banks.

31. The Presidency Banks, and their branches with which any treasury may bank, will be guided, in receiving and paying money, by the same rules as treasury officers.

Chapter 26.—Post Office.

Receipts	1	Verification	11
Payments (Ordinary)	4	Stamps	13
Payments (Special)	10		

Receipts.

1. Money paid into the sudder treasury by a disbursing postmaster will be forwarded with the usual chalan, and will be acknowledged by the signature of the Treasury Officer (or the accountant and treasurer in case of sums under R500) in the column provided in the Post Office treasury account book by which it will be accompanied.

2. Money paid into the sub-treasury (tehsil or talook) by the postmaster of a head or sub-office will be accompanied by receipts in duplicate. The Sub-Treasury Officer will return the original duly signed. The amounts of these receipts will be included by the disbursing postmaster in his treasury account book with the sudder treasury, and the Sudder Treasury Officer will attest the entries in usual course after verification with the credits communicated to him by his sub-treasury. If the sub-treasury receives an amount after the date up to which its accounts have been embodied in the books of the district treasury for the month, the Sudder Treasury Officer will cancel the entry in the Post Office book, and ask the postmaster to include it in the next month.

1. When a disbursing postmaster has a post office under him which has transactions with a Sub-Treasury in another district, he will keep two Treasury Account Books, one with the local Sudder Treasury and the second with the Treasury of the other district under which the sub-treasury is. This latter will not be attested by the sudder treasury officer, as the book would have to be transmitted by post, which would prove inconvenient. But, for the agreeing of post office and treasury transactions, the disbursing postmaster will attach to the monthly copy of the treasury account book (Rule 11) the vouchers received from sub-treasuries in support of the entries in it. The vouchers will be returned with the statement.

3. The receipts and payments will be posted by the Treasury Officer in registers of Post Office receipts and payments.

Payments (Ordinary).

On the application of the Comptroller, Post Office, monthly letters of credit will be issued by the Accountant General on treasuries, under his control in favour of disbursing postmasters for postal and money-order requirements. Against these letters of credit payments will be made to the Postal Department on presentation of receipts, which will simply show the amount required without mentioning the nature of charge.

1. In the case of an unexpectedly great demand for money-orders upon any treasury, the Comptroller, Post Office, will enquire of the Treasury Officer direct, by telegraph, "Can you meet additional orders twenty thousand ?"—meaning R20,000 in addition to the credits issued for the month.

2. The Treasury Officer is not to refuse merely upon the ground that the treasury balance is very low. He may assume that if he accepts the demand, the Accountant General will, if necessary, place him in funds as soon as possible, and he should therefore refuse only if he knows that other demands will have to be met before there is time to place him in funds to meet them.

3. The Comptroller's telegram is not an authority to give the necessary credit, which will be issued in due course on receipt of the Treasury Officer's reply.

5. A disbursing postmaster may empower any of his sub-postmasters to draw against his own letter of credit to any extent that he may specify on intimation being given to the Treasury Officer and his consent obtained.

6. When funds are required for a sub-postmaster at a different treasury from that with which the disbursing postmaster himself banks, the latter should obtain through the Comptroller, Post Office, a letter of credit on that treasury and then empower his subordinate postmasters to draw against it.

7. The disbursing postmaster will inform the Treasury Officer from time to time of the extent to which he will require funds at tehsil and sub-treasury to be drawn against by postmasters of head and sub-offices.

8. When funds are drawn by a disbursing postmaster from the sudder treasury, he will present his treasury account book, with a receipt. The Treasury Officer will initial the entry in the book and return it, with the money, to the postmaster, retaining the receipt as a voucher in support of the charge in his own account.

9. When money is placed in the sub-treasury (tehsil or talook) at credit of postmasters of head and sub-offices, the amount required will be drawn on presentation of receipts prepared in duplicate. The Sub-Treasury Officer will return the duplicate with a note of payment written across it. The amounts of these receipts will be included in the treasury account book of the disbursing office, and the book attested by the Sudder Treasury Officer when it is presented to him. But if money drawn from a sub-treasury on a date subsequent to that on which the accounts of the sub-treasury with the district treasury are closed for the month, is included by the disbursing postmaster in his treasury account book for the same month, the Sudder Treasury Officer will cancel the entry and ask the postmaster to include it in the next month. Such payments should also be charged against the letter of credit for the next month.

1. Letters of credit in favour of the Postal Department lapse at the close of the month for which issued.

2. For the case of a post office having transactions with a sub-treasury in another district, see note under Rule 2.

Payments (Special).

10. For unusually large sums required for payments of money-orders, the Comptroller, Post Office, will apply to the Comptroller, India Treasuries (or Accountant General, Bengal, for the Bengal treasuries) to telegraph to the Treasury Officer, and in such cases no letter of credit will be issued by the Accountant General.

Monthly Verification.

11. At the end of the month, the postmaster of every Disbursing Post Office will prepare a copy of his treasury account book and send it for the Treasury Officer's signature. The entries of receipts and payments must be carefully checked by the entries in the Register of Post Office Receipts and Payments, and reconciled therewith, any mistakes found being corrected by the Treasury Officer under his initials. The Treasury Officer's acknowledgment must in every case be for the actual amount which had been credited in his account for the month—no more and no less—and the total amount credited should be written in words.

For the case of a post office having transactions with a sub-treasury in another district, see note under Rule 2.

12. In returning, after verification, the monthly statement of the remittance account prepared by the postmaster, the Treasury Officer will annex a memorandum showing (1) the value of service stamps sold, (2) the value of non-service stamps and envelopes sold, and (3) the discount paid on sales of non-service stamps and envelopes. The entries in this memorandum will be for the aggregates of the sales made and the discount paid during the month.

Postage Stamps.

13. Rules for the custody, distribution, and sale of postage stamp ly and sale (25-7-87.) with forms of account approved by the Government of India have been ca. culated separately.

REVENUE DEPARTMENT BENGAL

Chapter 27.—Telegraph Department.

Receipts	1-2	Deposits	1-15
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1. The following extracts from chapter N of the Telegraph Department Code give all rules for the supply of funds which concern the treasury; the wording of paragraph 5 has been altered to bring it into accord with that of other instructions in the Civil Department, and some little changes have been made at the instance of the Director General :—

Receipts at Treasuries.

N2. Money received on account of Government by members of the Telegraph Department is, as a rule, wherever it raises the receiver's cash balance beyond a prescribed amount called his imprest, paid into public treasuries as soon as possible.

N3. Officers of the Telegraph Department are prohibited from opening any deposit account with civil treasuries. The only account permissible with a treasury or bank is the amount of letters of credit granted in the sub-divisional officer's favour. Every payment made to a treasury must be to the credit of Government as a "telegraph remittance."

Payments at Treasuries.

N4. Money for expenditure is obtainable from treasuries only on presentation of certain prescribed documents. The issues of money from treasuries are made only to, or by order of, officers in recognized charge of offices or sub-divisions, and are entered in the treasury accounts as *remittances* (or transfers of public money) from the Treasury officer to the Telegraph Department. They must, therefore, be acknowledged in the Telegraph Officer's account as received from the particular treasury concerned. Treasury Officers do not, as a rule, *pay* telegraph charges direct, but they furnish Telegraph Officers with the money to pay them with.

N5. In every case the net amount actually paid should be charged, all deductions, whether on account of service funds or any other purposes, being left for adjustment on the books of the Examiner of Telegraph Accounts.

N6. Money is obtainable from treasuries in one or other of the following ways :—

1st.—On presentation of salary or travelling allowance bills, each of which must be accompanied by a separate receipt for the net amount to be paid in money. No telegraph bill should be paid by a Treasury Officer unless there is presented with it a separate receipt. Immediately after payment, the bills (endorsed with certificate of the amount paid) should be returned by the Treasury Officer to the Telegraph Officer who presented them, the separate *receipts* only being retained by the Treasury Officers as their vouchers for the debit to "telegraph remittances." The bills will be attached by the Telegraph Officer to his cash account.

2nd.—On presentation of certificates (Form 71), signed by the local Chief Superintendent of Telegraphs, that a certain sum is required to make up an officer's balance to the prescribed amount allowed to him. No payment exceeding R250 is to be made on any one certificate of this kind.

3rd.—On presentation of certificates that money is required for advances to persons transferred, or for refund of deposits. (Forms 72 and 73.)

4th.—On cheques against letters of credit.

5th.—On transfer receipts.

6th.—In case of emergency, Treasury Officers may advance funds not exceeding R250 at a time, in recoupment of an imprest or for a personal advance on the authority of a telegraphic communication from the Chief Superintendent of a Division. The Chief Superintendent should be careful to send the usual form by next post to the Treasury Officer with an endorsement to show that it relates to the same transaction as does the message.

N7. Should a Treasury Officer, under proper authority, be ever called upon to *advance* funds to a Telegraph Officer, the amount advanced should be charged as a remittance to the Telegraph Department, and not treated as an advance recoverable; if the advance be in anticipation of a letter of credit, it must be regarded as paid on account of that letter, and must be noted on the back thereof immediately on its receipt. But such advances are not to be made unless in most exceptional cases of emergency, and on certificate of the local Chief Superintendent of Telegraphs that he considers them indispensable.

Assignments.

N8. Accountants General will communicate to Treasury Officers the sums expected to be payable by them on presentation of bills for salaries and travelling allowances and certificates for contingencies, including, under the latter head, charges on account of petty interruption and ordinary repairs and improvements.

Salary Bills.

N9. Salary bills will be paid only when signed by a Superintendent of Telegraphs or an officer in charge of a sub-division or signal office of the Telegraph Department. The Chief Superintendent of each division of telegraphs will keep the Treasury Officers in his circle informed of the names of the persons holding such charges. . . . Chief Superintendents of divisions will also intimate to Treasury Officers the probable maximum amount of salary bills payable monthly to each person holding charge under them. Any small excess on the stated maximum, caused by the transfer of an officer of higher salary than the officer whom he relieves, or by other unforeseen cause, may be paid on proof being shown under the Chief Superintendent's signature, but not without such proof. In cases when the excess is large, the Examiner of Telegraph Accounts will furnish authority for it.

N10. Whenever a relief from charge of a sub-division or office is ordered, on account of transfer, leave, suspension, or otherwise, or whenever an officer in charge dies or leaves his post, the Chief Superintendent must advise the Treasury Officer (in Form 74) of the name of the relieving officer, and request that no more bills bearing signature of the relieved or deceased officer may be paid. The Director, Construction Branch, will similarly report to the Accountant General and the Treasury Officer changes of persons holding charges under him.

Imprest Certificates and Travelling Bills.

N11. Contingent or imprest certificates (Form 71), and travelling bills will be paid only on the countersignature of the Chief Superintendent of Telegraphs, and travelling bills must be signed by an officer holding a distinct charge, whose name has been intimated by the Chief Superintendent under rule 9, second sentence.

Officers on Tour.

N12. Superintendents in the Telegraph Department, when travelling on inspection duty within their respective divisions, may draw their salaries and cash their travelling bills and recoup their contingent imprests from the *nearest* civil treasuries, on certificate from themselves that the amount is due, accompanied by a receipt for the money in the usual form. The Director, Construction Branch, when intending to present bills for payment at any treasury other than the one at which they were last paid, will apply to the Accountant General concerned, who will instruct the Treasury Officer to pay his bills under this rule.

N13. When an officer in charge of a sub-division leaves his head-quarters to proceed to a portion of his charge nearer to a treasury other than that from which he usually draws salary, he may obtain from the Treasury Officer by whom he is usually paid a certificate (which he will himself make out for signature) that his salary bill for the month of " , amounting probably to R , has not been, and will not be, paid" by that treasury. This certificate he will take with him and present at the other treasury with the usual documents, when the other Treasury Officer will pay the bill. A similar certificate may be made out, and acted on in the same way, as regards the travelling bills and imprest certificates, if necessary.

Advances.

N14. Money required to be advanced for travelling expenses, or on account of salary, to individuals transferred from one place to another, may be drawn from the treasury by Telegraph Officers in charge of offices or sub-divisions, on a certificate (Form 72) from the local Chief Superintendent of Telegraphs, stating the amount that is authorized by him to be drawn from the Treasury. The Treasury Officer will pay the amount on presentation of the Chief Superintendent's certificate and a receipt.

Deposits.

N15. Treasury Officers are required to furnish, on presentation by the Telegraph Officer in local charge of a certificate (Form 73) signed by the Examiner of Telegraph Accounts, the amount stated in that certificate to be required for refund of deposits.

Letters of Credit and Cheques.

N16. Extraordinary expenses, such as extensive construction or heavy repairs of lines provided for in the second column of (Telegraph) Form 8 (departmental cash requirement statement), will be drawn by officers of the Telegraph Department on cheques against letters of credit to be issued in their favour by provincial Accountants General.

The letter of credit will be issued in Form 75.

N17. The Examiner of Telegraph Accounts will apply to the local Accountant General concerned for a letter of credit in favour of the officer who requires the money on the treasury from which he can most conveniently draw it. As a rule, the letter of credit should be in favour of the officer in *charge* of the sub-division, or of an officer holding charge of a construction party directly under the Director, Construction Branch,—not in favour of particular officers personally, so as to prevent difficulty after transfers of charge. A copy of each letter of credit will be forwarded by the Accountant General to the officer in whose favour it is granted.

N18. Each letter of credit, when granted, will remain available until the end of the official year in or for which issued, with exception that undrawn balances will lapse at the expiration of six months from the date of the last payment made against the credit. The money will be drawn from treasuries by cheques (Form 76), which will be cashed as low as R10 each. The officer drawing the cheque must at the same time (unless the cheques are payable to himself) advise the Treasury Officers (see Form 76) of the number and amount of each cheque drawn, and in whose favour.

NOTE.—No advice is sent in the case of cheques drawn by the Store Office and other Presidency offices on the Presidency Bank.

N19. Cheques are current for three months only.

N20. The construction branch will pay all its charges, including salaries, from its letters of credit, whenever a separate assignment is not given for establishment charges.

Transfer Receipts.

N21. When money has to be sent by a Telegraph Officer to any person at a distance not near a treasury at which the Telegraph Officer has credit, the remittance is made by transfer receipt. . . . .

Sub-treasuries.

N22. A sub-divisional officer may obtain funds, when necessary, from the tehsils or sub-treasuries by means of cheques, which should be distinguished by different numbers and letters from those drawn against the treasury. In such case, the sub-divisional officer should give notice to the Treasury Officer, from time to time, of the probable amount of his drawings on such tehsils, in order that funds may be duly provided (see, however, rule 7 of chapter 24). The cheques drawn against tehsils will be entered by the Treasury Officer against the letter of credit of the sub-divisional officer, just as if they had been drawn directly against the treasury. Bills of sub-divisions and offices may also be paid on presentation at sub-treasuries, by previous arrangement with the District Treasury Officers.

N23. Whenever money is sent to the sub-treasury office, the Telegraph Officer who sends it must forward with each remittance a pass book, on which the Sub-Treasury Officer will note his initials as a receipt; and a "chalan," or memorandum of particulars of payment, which will be retained at the sub-treasury and forwarded with its accounts to the district treasury. The Sub-Treasury Officer will furnish the Telegraph Officer with a separate receipt as his voucher for the payment. The pass book will be a simple memorandum book, with date, particulars, and amount of remittance, and place for initials of the Treasury Officer.

Banks.

N24. The foregoing rules apply equally to dealings with the Banks of Bengal, Bombay, and Madras, and their branches, in their capacity as Government bankers.

Miscellaneous.

N25. Officers of the Telegraph Department, when they are temporarily and suddenly transferred from one part of India to another, are allowed the privilege of drawing for their own personal use such portion of their salary as they may require from the nearest Government treasury, the balance of their pay being drawn, as usual, at their permanent head-quarters.

N26. Balances found to be due to foreign telegraph administrations for messages sent by their lines will be paid by Treasury Officers on presentation of certificates signed by the officer in charge of the check office of the Telegraph Department and countersigned by the Director General or Deputy Director General of Telegraphs.

N27. Balances due to railway companies for messages sent by their lines of telegraph are now adjusted by book transfer.

Telegraph Stamps.

2. Sanctioned permanent advances of telegraph stamps may be made to telegraph masters without payment; their value will not be credited in the treasury account, but deducted in the *plus* and *minus* memorandum of telegraph stamps, the deduction being supported by the telegraph master's receipt and the sanction. The transaction will also be entered in the monthly account (Form 84) sent to the Superintendent of Stamps, by ~~whom they~~ will ~~be included in the consolidated return furnished by him to the Examiner~~.

3. To prevent inconvenience to the public when treasuries are closed for holidays of more than one day's duration, Treasury Officers are authorized to advance to local telegraph masters, without payment and in excess of the ordinary imprest, such telegraph stamps as the divisional Chief Superintendent of Telegraphs may consider necessary: the requisition of the Chief Superintendent will be attached to the receipt for the stamps, and will support the deduction appearing in the *plus* and *minus* memorandum.

4. These temporary advances are to be adjusted immediately on the re-opening of the treasury by the return of the unused stamps and the money value of those sold, and care should be taken that no delay occurs in effecting the adjustment. The stamps returned will be shown in the monthly account sent to the Superintendent of Stamps and added in a separate entry to the *plus* and *minus* memorandum, and the cash received be credited as a distinct item in the cash book and the cash account as a telegraph remittance, and not included with the sale proceeds of other telegraph stamps sold in usual course: the receipt should be described as "value ~~sold~~ realized by sale of stamps advanced on ".

Chapter 28.—Coin.

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Kinds of Coin.

1. Under the Indian Coinage Act (XXIII of 1870) the following coins may be issued:—

(*a*) GOLD.—Gold Mohur (or fifteen-rupee piece) weighing 180 grains; and also a thirty-rupee, a ten-rupee, and a five-rupee piece, of proportional weights. These pieces are not legal tender.

(*b*) SILVER.—Rupee-piece weighing 180 grains, half-rupee (or 8 annas), quarter-rupee (or 4 annas), eighth-rupee (or 2 annas).

The rupee and half-rupee pieces are legal tender to any amount, the other pieces only for fractions of rupees.

(*c*) COPPER.—Double pice (or half-anna) weighing 200 grains; single pice, half-pice, and pie (or one-third pice).

These coins are legal tender only for fractions of a rupee.

Silver and copper coined, the former under XVII of 1835 and later Acts, the latter under XXI of 1835 and later Acts, and declared by those Acts to be legal tender, are still legal tender under the new Coinage Act, which no other coins under former Acts are. They were of the same denominations as those under the present Act.

1. Silver coins issued before 1st September 1835—that is to say, all silver coins issued by the East India Company bearing merely inscriptions in native character—have been called in by Financial Notification No. 2466 (*Gazette of India*, 8th December 1877) with effect from the 1st June 1878, on and after which date they ceased to be legal tender, the only silver coins which remain so being those which bear as device the head of the reigning sovereign (King William IV, or Queen or Empress Victoria).

2. Under the provisions of the convention published at page 268 of Part I of the *Gazette of India*, dated 15th May 1880, silver and copper coins of the same weight and value as the British Indian currency shall be adopted in the Portuguese possessions in India, provided that the coins shall have on one side the effigy of the King of Portugal with the legend *Ludovicus I, Portugaliæ et Algarbiorum Rex*, around it, and on the other side the value of each coin, the year of the Christian era, and the words *India Portugueza;* these coins shall be issued by the authority of the Government of Portuguese India, and shall be coined on behalf of that Government by the Government of India; they shall be legal tender throughout British India to the same extent and subject to the same exceptions in the case of coin which is under weight, or has been clipped, filed, or defaced, &c., as corresponding silver and copper coins of the British Indian Currency, and all silver and copper coin of British Indian Currency shall, in like manner, be legal tender throughout Portuguese India. Treasury Officers are to pay out Portuguese coin in the same manner as British coin to persons to whom payments are made from the treasuries. If objections are made by payees, they should be informed that the coin is legal tender, and that there is no difference in the relative values of Portuguese and British coin.

Receipt of Non-legal-tender Coin.

2. Although gold coins are not legal tender, those above named will be taken at all treasuries in payments to Government, provided that they have

not lost above one part in five hundred of their weight; so also will sovereigns and half-sovereigns (of the Royal Mints of England and Australia) at a rate of 10-4-0 and R5-2-0 respectively, provided they do not weigh less than 122¾ and 61½ grains respectively.

1. Gold coin so received, and subsidiary silver coin of the United Kingdom if any chance to be received, should be held as part of the Treasury balance and not be re-issued without previous permission from the Accountant General, which he will only give after communication with the Comptroller General. But if any such coin is received by a bank, the bank may dispose of it at pleasure.

3. Copper and small silver coin will be received in payments to Government to any amount, although they are legal tender only for fractions of a rupee.

Exchange of Small Coin.

4. Copper and small silver coin should be issued freely to persons wishing for either, either in payment of claims against Government, or in exchange for rupees or for currency notes which the treasury may be cashing. There should be no objection to issuing such coins so long as there are any in stock, and a further supply should be asked for as soon as it is required.

1. Care is also to be taken to let it be openly known that all small coins are obtainable, both at the district and sub-treasuries, without obstacle and without charge for exchange, and to secure that they really are so obtainable; the order that copper should only be issued when applied for in parcels of the value of 5 rupees, has been cancelled.

2. Copper coin of British mintage is supplied to Native States under Financial Department No. 4791, dated 7th November 1882. The issues are made under special order of the Comptroller General, the Native State paying full nominal value, and the Government of India paying cost of carriage (whether defrayed by it or by the Native State) to the place where the coin is required for issue.

5. The Government of India have also directed the free issue of silver in exchange for legal-tender copper coin in parcels of the value of not less than two rupees at every treasury, sub-treasury, and currency office throughout British India and Berar, and also at the Presidency Banks and their branches.

Wherever large bodies of men are assembled on public works under construction for purposes of famine relief or otherwise, the local authorities should make special arrangements to supply silver on the spot in exchange for the legal-tender copper coin which may be collected by the purveyors or foremen at such assemblages.

1. Legal-tender copper coin received by the banks under these orders will be subject to the operation of the ninth clause of the agreements with the banks; and the Comptroller General, or Accountant General, as the case may be, will, under the fifth clause of those agreements, pass bills for the cost of remitting elsewhere any surplus legal-tender copper coin which may accumulate in any bank or branch bank.

6. The object of the orders in the last rule is to prevent legal-tender copper coin from circulating at a discount; it is believed that, if they are carefully obeyed, such a state of things can never occur. If, nevertheless, legal-tender copper coin does, at any time, or anywhere, circulate at a discount or at a premium, the circumstance should be immediately reported to the local Government, and by the local Government to the Government of India, with full explanation of the supposed causes of it and of the measures taken to remedy it.

7. Care must be taken not to receive, whether under these orders or otherwise, at any treasury, sub-treasury, or currency office, any copper coin that is not a legal tender under the Indian Coinage Act, 1870.

1. Copper coin bearing the device of a pair of scales, or any coin which may have been ordered to be withdrawn from circulation, may, however, be received.

Uncurrent Silver Coin.

8. Section 13 of the Act lays down the conditions of currency of silver coin. The rupee and a half-rupee are legal tender, provided that the coin has not (1) lost more than two per cent. in weight, or (2) been clipped or filed, or defaced or diminished otherwise than by use. The smaller silver coins (4-anna and 2-anna pieces) are current, subject only to the second proviso.

1. Coin which has been defaced, but not so as to be reduced in weight, should be returned to the person who tenders it, unless he consents that it be received at its bullion value (R1 per tola).

N.B.—This order has been suspended, and shroff-marked and other coin, not diminished by fraudulent means, may for the present be received at their par value, without any deduction on account of loss in weight.

2. A coin which has been defaced by accident should, as a rule, be received if of full weight (*i.e.*, if it have not lost more than two per cent.).

3. Any coin to which a piece of solder is attached, if not so reduced in weight as to justify its destruction, should be accepted, at the rate of one rupee per tola, but before it is so accepted the solder should be carefully removed ; such coin should never be re-issued, but retained for remittance to the Mint for re-coinage.

9. Under Financial Notification No. 57, dated 5th January 1883 (published at page 3 of the *Gazette of India*), certain officers are authorized to cut or break coin, as described in section 16 of the Indian Coinage Act of 1870, the rules for which are reprinted in annexure B to this chapter.

10. For testing rupees and half-rupees, minimum weights, 176·4 and 88·2 grains respectively, are obtainable from the Mint on application to the local Accountant General. He will in the case of Madras, Central Provinces, and Berar send it on to the Accountant General, Bombay. In the case of other provinces it will be sent on to the Comptroller General.

1. These weights being already two per cent. below the standard weight for such coins show the exact weight below which the coin has to be destroyed. As the scales ordinarily used by native jewellers are sufficient for these tests, scales are not supplied by the Mint Masters.

2. These rules apply to all silver coin of the same weight and value as British Indian currency, coined by the Government of India on behalf of the Government of Portuguese India, or coined under the Native Coinage Act, IX of 1876, on behalf of Native States.

11. It has been found that in some treasuries coins are constantly cut or broken, while in neighbouring treasuries few or none are so dealt with, and that in some treasuries the cut coins consist solely, or chiefly, of eight-anna pieces, while in others rupees alone are cut: the attention of Treasury Officers is therefore called to the importance of that part of their duties which consists in the examination of coin presented by the public, and its withdrawal from circulation if tampered with or unduly worn.

Disposal of Uncurrent Silver Coin.

12. It has been further ordered that the broken coin shall not be sent to the Mint till a sum of R20 has accumulated, and that, in order to facilitate such remittance, the petty receipts of small treasuries may be collected at central points; but it will be well in this case to adjust the remittance between the treasuries of original and intermediate receipt, and not trouble the Mint Master to send an outturn certificate to the former.

1. Any deficiency in tale found by the Mint Master must be made good by the treasurer, and any excess in tale may be paid to him. Any excess in value found by the Mint Master must be credited to Government. (Applicable to all remittances of defective coin to the Mint.)

2. Invoices of the remittances sent to the Mint should be prepared in Form 77, and treasury officers should devote particular care to filling them up correctly.

3. The Mint Master will prepare a valuation statement of the remittance received, in duplicate,—forwarding the original to the remitting treasury, bank, or branch bank, and the duplicate to the Accountant General to whom it is subordinate.

Defective Silver Coin.

13. Good silver coins of full weight are sometimes unfit for circulation by reason of defects in mintage; they may be split, scaled, bear the impress of one die only, or ring badly. Such coins should not be re-issued, but should be held apart as uncurrent and returned to the Mint at the first opportunity. They should not, however, be cut, as credit will be given for the value by tale; whereas rupees and half-rupees withdrawn and cut on account of reduction by ordinary wear are taken over at ₹1 a tola. But any coins (whether rupees, half, quarter, or one-eighth rupees) rejected on account of being reduced in weight otherwise than by fair wear can be taken over by the Mint only as bullion, *i.e.*, at ₹1 a tola, less the charge for seignorage.

Disposal of Counterfeit Coin.

14. Counterfeit coins found in a remittance should be broken and returned to the remitter, though, in the case of a remittance to a bank unaccompanied by a potdar, the bank might agree to realise the value of the metal and credit the remitting treasury.

15. Counterfeit coins should, after being broken, be sent to the Mint at Calcutta or Bombay, whenever it can be done with the consent of the tenderers. Each coin should be put in a separate wrapper bearing the name of the treasury, a mark and date, whereby it may be traced with certainty in the event of any correspondence.

Uncurrent Copper Coin.

16. Officers in charge of Government treasuries and the Presidency Banks, wherever they act as bankers for the Government, will receive without objection any copper coin, however greatly worn, which bears any trace of Government mintage. No copper coin, coined before Act XXI of 1835 came into force, shall be re-issued either by the Presidency Banks or from any Government treasury. All such coins which come into the *ex-officio* possession of any Government officer, or of the Presidency Banks, may, with the previous sanction of the Accountant General, be returned into store at the nearest depôt or sub-depôt. The Currency Department issues good copper coin in exchange both for silver and for worn copper coins.

1. Copper coin having as a device a pair of scales comes under the definition of copper coin coined before Act XXI of 1835 came into force.

2. Copper coin of the two descriptions called "Trisul" and "Jharipatka," coined by Native Dynasty in Nagpur before the province was annexed to British India, and at present circulating in the Central Provinces, will be received freely at the treasuries and branch banks in those provinces in payment of Government dues or in exchange for British copper or silver coins at the rate of 64 for the rupee: copper coins thus received should not be re-issued, but should be returned in store at the nearest depôt or sub-depôt.

17. Uncurrent copper coins lying in a treasury, depot, or sub-depôt in the interior should, under instructions from the local Accountant General, be cut in half and sold as old copper, either on the spot, or in some other market if, after allowing for the cost of carriage, a better price can be obtained there. The coin must be broken in the presence of a responsible officer, and the

Treasury Officer must certify that he has personally ascertained that the coin has been so cut and defaced that it cannot circulate again as money. The certificate should specify the nominal value and weight of the coins destroyed: the rate at which the copper has been sold should also be certified.

18. The nominal value of the uncurrent coin so destroyed at a treasury should be charged off distinctly in the list of payments as "nominal value of uncurrent copper coin destroyed;" the certificate of the Treasury Officer above referred to must be sent as a voucher in support of the charge. The nominal value of the uncurrent coin destroyed at a depôt or sub-depôt should be similarly charged off in the accounts, supported by a similar certificate. The gross realisations by sale should be distinctly shown as sale proceeds of broken copper coin; and the cost of breaking up the coin should be charged on a separate bill. All these charges and receipts will be adjusted by the Accountant General to debit and credit of the Government of India.

19. Uncurrent copper coin may not be sent to the Mint unless the operation is profitable; and, in considering the prudence of such a despatch, the cost and risk of breaking and defacing the coin have to be set against the price locally realisable on the one hand, and the cost of packing, transit, and breaking up the coin in the Mint set against the price to be obtained at the presidency town on the other. In some places it may be possible to melt up such coin more cheaply than to break it; but close supervision will be necessary, both to see that the condemned coin is actually put in the furnace, and that it is kept there so long that no single piece can be separated from the mass. A large quantity could be broken up more cheaply in a Mint than in the interior, as machinery would be used. No directions can, however, be given, as the cost of breaking the coin and the price of copper are found to vary much, and each case must be dealt with separately.

1. The average price of cut copper in Calcutta is R30 per maund, after paying all local charges for sale commission.

Foreign Coin.

20. Generally speaking, coin of British Indian mintage only is received in treasuries. But troops returning from a campaign, where they have been paid in foreign money, are allowed to exchange it at the treasury nearest the frontier (or at the next, on a certificate that the frontier treasury has not sufficient funds) at the rate of exchange at which it may have been issued to the troops; the officer commanding the troops or detachment certifies the rate, and also the fact that the coins have been issued in part of pay. Such coins are held apart for ultimate disposal, and any loss is charged off under support of the commanding officer's certificate above referred to.

21. Foreign coins may, under an order by Council or other special circumstances, be paid into a treasury as part of a deposit, eventually to be made over to a third party; the disbursement will be of the same coins, and so it matters not whether, for purposes of account, the market rate, the assay rate, or a purely arbitrary value, be assigned to such currency.

1. Other cases of their receipt would be treasure trove, and uncurrent gold coins paid in as part of an exceptional present to Government at a local darbar; credit should be given at what is believed to be the assay value.

Storage of Coin.

22. The following are the rules for the storage of coins in strong-rooms. —*F. D. No. 4028, dated 4th November 1881.*

(*a*) The door of the strong-room must have double locks, one of the keys to be kept by the Treasury Officer and the other by the Treasurer.

(*b*) The following are the authorized methods of storing coin in strong-rooms in treasuries :—

(1) In bags of uniform contents, placed in strong iron boxes or safes, or wooden chests, or built recesses or wells, each of which has two independent locks, *both* of which must be opened before access is obtained to the contents. One of the keys to remain in charge of the treasurer, the other of the gazetted officer in charge.

(2) In bags of uniform contents piled upon trestles. This method is not admissible unless every door, window, drain, skylight, ventilator, or other aperture in the walls of the strong-room are so closed as to prevent the insertion of any rod or instrument within the room.

(3) Temporarily, in boxes prepared for remittance, in the manner prescribed in chapter 30, rule 8.

(*c*) Without the special permission of the local Government, no place shall be used as a strong-room unless it is first certified to be secure and fit for use as such by an officer of the Public Works Department not under the grade of an Executive Engineer. The Executive Engineer, in certifying the room, may prescribe any necessary conditions as to the manner of storing the coin, as, *e.g.*, "that it must not be piled on trestles, but must be in boxes; that no bags or boxes be placed within a prescribed distance of the wall or in any particular part of the room." The Executive Engineer must especially examine the condition of any of the enclosing walls which are so situated that they are not, on the outside, under observation of the guard.

(*d*) The District Superintendent of Police, or the commanding officer of the guard, if a military one, shall record an order prescribing the positions of the sentries, and may also require any additional precautions to be taken in the strengthening of fastenings, burning of lights, &c.; but the responsibility for the security of the building and its fixtures shall remain with the Executive Engineer, and that for the security of chests and other treasury furniture not being part of the building or fixtures shall remain with the officer in charge of the treasury.

(*e*) Copy of the Executive Engineer's certificate and of the District Superintendent's (or commanding officer's) order shall be suspended in a conspicuous place within the strong-room; and it shall be the duty of the officer in charge of the treasury to see that any conditions as to manner of storage expressed in these documents are acted up to.

(*f*) The Executive Engineer's certificate will be in force for 12 months only, and it is the duty of the officer in charge of the treasury to cause it to be renewed when the period is expired.

(*g*) The doors and windows of the strong-room shall remain permanently closed and locked, except during the time necessary for moving coin or other valuables into or out of it. The officer in charge must be personally present during the whole time between the opening and shutting of the strong-room. The strong-room must be closed if meantime he is called away on any duty.

(*h*) As an exception to the last rule, the opening of shutters is permitted during office hours, in the aperture which is otherwise barred, if it is necessary for the admission of light or air to any other part of the building; provided that coin or valuables remain securely packed under lock and key.

23. The following additional rules apply to the management of reserve treasuries and currency strong-rooms :—

(*a*) The bulk of the coin is to be kept in a reserve strong-room, of which

one of the keys, both of the room and of the boxes, remains in custody of the Accountant General or Deputy Commissioner of Currency; the other, in charge of the treasurer. Every such strong-room, in addition to being locked, shall be sealed in such fashion that the locks by which entrance can be obtained cannot be opened without the seals being broken; and the outer door must never be opened, shut, sealed, or unsealed, otherwise than in the presence of the non-commissioned officer in charge of the guard.

(*b*) Coin sufficient for carrying on the work for a fortnight shall remain in charge of the officer in charge of the treasury or currency, the bulk of this being kept in a strong-room under the double lock of the officer in charge and treasurer; but a sufficient quantity being given out every day to the treasurer, and received back after the close of business, under the rules applicable to ordinary treasuries.

(*c*) When the officer in charge desires access to the reserve strong-room, he is to make a requisition upon the Accountant General or Deputy Commissioner for the keys of the strong-room, and of any boxes or safes to which he may desire to have access. In this requisition he is to specify exactly what the purpose of his visit is. The keys will be sent to him in a closed box or cover, or will be delivered personally.

(*d*) After each visit to the reserve strong-room, the officer in charge will return the keys to the Accountant General or Deputy Commissioner, and will make a report of his proceedings, stating in what condition he found and left the strong-room, the locks and the seals.

(*e*) The reserve strong-room must never remain for twenty days continuously without being visited and inspected. If, therefore, the officer in charge has no occasion to move coin to or from it for that time, he must pay it a visit of inspection.

(*f*) The requisition and the reports will be kept in a book set apart for the purpose and in the custody of the officer in charge.

Annual Requisition Estimate.

24. (*a*) Immediately after submission of the detailed cash balance report for 30th November, an indent for the small silver and copper coin required for use in the coming year should be submitted in Form 78. The lines showing the balances in hand on 1st December in the preceding year, and those on hand at the time, should be verified from the cash balance reports, and the figures in the remittance lines can be easily compiled from the records of the treasury. The difference between the totals will indicate the amount that has come into the treasury by local receipts, or passed out of it by local disbursements. Should the indent be, under any head, very different from the want indicated by the experience of the year, some words of explanation should be given. The indent should reach the Accountant General's office by 10th December, as his provincial indent is due in Calcutta on 1st January following.

(*b*) The meaning of such indents should, however, be clearly understood; they are submitted to guide Government in its orders for the working of the Mints in the new year, and are not treated as requisitions for the coin; special application should be made whenever the stock seems to require replenishment.

Annual Returns.

25. As early as possible in January of each year should be submitted a return showing the working (during the past calendar year) of the rules reprinted in Annexure B. The return will be in a form in which a line is set apart

for each denomination of coin, and vertical columns show in each line the nominal value in rupees of coins cut and broken, because they were believed to

(*a*) have lost by reasonable wearing more than two per cent. in weight;
(*b*) be counterfeit;
(*c*) have been reduced in weight otherwise than by reasonable wearing.

Any necessary remarks should, of course, be appended. ~~A separate return should be furnished of the Portuguese coins so destroyed (see note 2, rule 1), and if this return is blank, the fact should be stated in the return regarding British Indian coinage.~~

26. On the 30th April of each year should be submitted a return for the previous official year, giving the amount and particulars of copper coin of the coinages before 1835 withdrawn under orders of Government, No. 207, dated 17th January 1879.

The columns should be—

1. Name of Treasury.
2. Balance of uncurrent copper on 1st April.
3. Nominal value of the uncurrent coin received during the year.
4. Total.
5. Nominal value of the coin transferred to depôt or sub-depôt.
6. Nominal value and weight of the coin destroyed at the Treasury—
   (*a*) Value.
   (*b*) Weight.
7. Average rate per maund at which the copper was sold.
8. Total sale proceeds.
9. Nominal value of the uncurrent copper still in the Treasury on 31st March.

ANNEXURE A.

Small Coin Depots.

1. Under F. D. No. 1980, dated 22nd March 1878, depôts and sub-depôts for the custody of small coin are established at currency offices, treasuries and other places. Where such a sub-depôt is in charge of a Collector or Treasury Officer, the balance, the accounts, and the transactions must be entirely separate from those belonging to the treasury.

2. No coin may be paid into, or out of, a small coin depôt or sub-depôt without the orders of the Accountant General, and no smaller sum than R10,000 may be paid into one without the sanction of the Comptroller General.

3. The account of the depôt or sub-depôt will be kept in the following form, every transaction being entered at the time of its occurrence, and the new balance deducted :—

Small Silver and Copper Depôt Book.

Date.		Nature of transaction.	Value in									
			¼ Rupees.	½ Rupees.	Total Silver.	Double Pice.	Single Pice.	Half Pice.	Pie Pieces.	Total Copper.	Grand Total.	Initials of Officer in charge.
			R	R	R	R	R	R	R	R	R	R
April	7	Balance .										
,,	18	Remitted to as per order of A. G. No. , dated										
April	18	Balance .										
May	3	Received from as per order of A. G. No. , dated										

4. On every day on which a transaction occurs, a slip, being a copy of the entry of the transaction in the accounts, with the balance before and after it, will be despatched to the Accountant General. Forms will be supplied for this purpose.

ANNEXURE B.

Cutting and breaking Coin.

[REFERRED TO IN RULE 9.]

Financial Department, 3299, 4th October 1872, and notification, same date.
Financial Notification, 1909, 29th March 1877.
Financial Department, 3356, 1st November 1880.
Financial Notification, 2849, 25th November 1882.

In exercise of the powers conferred by section 16 of the Indian Coinage Act of 1870, and in supersession of the orders noted in the margin, the Governor General in Council is pleased to authorize the undermentioned officers to cut or break coin under that section :—

1. Coinage cut by 1000 to

1.—Every officer in charge of a District Treasury.
2.—Every Assistant Collector, Deputy Collector, Assistant Commissioner, or Extra Assistant Commissioner in charge of a Sub-Treasury.
3.—Every Commissioner, Deputy or Assistant Commissioner, of the Department of Paper Currency.
4.—The Mint Masters, Calcutta and Bombay.
5.—The Secretary and Treasurer of each of the Presidency Banks, and every Agent in charge of a branch of any of the said Banks.
6.—The Secretary, Manager, or other principal officer of the several offices and agencies in India, of each of the following Banks :—
Agra Bank, Limited; Chartered Mercantile Bank; Chartered Bank of India; Comptoir d'Escompte de Paris; Delhi and London Bank, Limited; National Bank of India, Limited; Oriental Bank Corporation; Alliance Bank of Simla, Limited; Simla Bank Corporation, Limited.
7.—The Chairman, Vice-Chairman, or the Secretary of the Calcutta Port Improvement Commissioners, Bombay Port Trustees, Rangoon Port Commissioners.
8.—The Chairman, Vice-Chairman, President, Vice-President, or Secretary of the Presidency Municipalities.
9.—And any officer of any other Municipality authorized by the Local Government or Administration.

Pa to cut

And in exercise of the powers conferred by Section 28 of the same Act the Governor General in Council is pleased to prescribe the following rules :—

1. When any silver coin purporting to be coined and issued under the authority of the Government of India is tendered to any of the officers authorized by this Notification to act under section 16* of the Indian Coinage Act, 1870, who has reason to believe it to be counterfeit, or to have been reduced in weight otherwise than by reasonable wearing, he shall cut or break such coin, and, under section 16 of the said Act, return the pieces to the person tendering the coin. In cutting or breaking coins, officers should avoid completely dividing them, as it is often convenient to identify the parts of a particular coin. Such identification becomes impossible if the pieces are wholly separated. Care should, however, be taken that the destruction is complete.

Extract from Act No. XXIII of 1870—India.

Cutting certain silver coin.

* 16. When any silver coin purporting to be coined and issued under the authority of the Government of India is tendered to any officer authorized by the Governor General in Council or the Local Government to act under this section, who has reason to believe it to have lost, by reasonable wearing, more than two per cent. in weight,
or to be counterfeit,
or to have been reduced in weight otherwise than by reasonable wearing,
or to be called in by any proclamation,
he may, by himself or another,
(subject to the rules which the Governor General in Council prescribes in this behalf),
cut or break such coin.

2. When any rupee or half-rupee purporting to be coined and issued under the authority of the Government of India is tendered to any such officer, who has reason to believe it to have lost by reasonable wearing more than two per cent. in weight, he shall cut or break such coin, and, at the option of the person tendering the coin, return to him the pieces, or retain them and give credit for them at the rate of one rupee for one hundred and eighty grains troy weight.

Tehsildars and other officers not having this authority must simply refuse to receive light and counterfeit coins.

3. A quarter-rupee, or an eighth of a rupee, tendered to such an officer must, under section 13* of the Act, be accepted as legal tender for a fraction of a rupee, even though it have lost, by reasonable wearing, more than two per cent. in weight.

Extract from Act No. XXIII of 1870—India.

† 13. The said rupee and half-rupee shall be a legal tender in payment or on account:

Rupees and half-rupees a legal tender.

Provided that the coin has not lost more than two per cent. in weight:

Provided also that it has not been clipped or filed, or defaced or diminished, otherwise than by use.

The quarter-rupee and eighth of a rupee shall be legal tender only for the fractions of a rupee subject to the second proviso contained in this section.

Four-anna and two-anna pieces.

4. If, by reason of the obliteration of the device upon it, or for any other cause, any quarter-rupee or eighth of a rupee coined and issued after the 1st September 1835, that shall come into the possession of such an officer, shall appear to him to be unfit for further circulation, it shall not be cut or broken, but shall, whatever be its weight, be withdrawn from circulation and dealt with in the manner prescribed in rules 5 and 6. But quarter-rupees and eighths of a rupee shall not be withdrawn from circulation, if they appear to be otherwise fit to circulate, only because they have lost by reasonable wearing more than two per cent. in weight. Such coins, if coined and issued before 1st September 1835, must, however, be dealt with under Section 16 of the Act.

5. In the case of coin tendered to officers of Government, the pieces of coin cut or broken and received under rule 2, and the coin withdrawn from circulation under rule 4, shall be sent, by the first convenient opportunity, to the Master of the Mint at Bombay or Calcutta or any principal treasury appointed by the local Accountant General to receive them for remittance to the Mint. Meanwhile, the actual amount at which the cut or broken pieces have been received and the nominal value of the coin withdrawn shall be entered in the statement of the cash balance of the officer who has received them as "uncurrent coin." Upon their receipt at the Mint the Master of the Mint shall give credit for them at the rate mentioned in rule 2, in the case of coin cut or broken, and at the nominal value in the case of coin withdrawn under rule 4, and any loss incurred in their re-coinage shall be a charge of the Mint.

6. If the coin be cut or broken and received under these rules by any of the officers enumerated under headings 5 to 9 above, the pieces should be sent to the nearest Government Treasury (and in Presidency Towns to the Reserve Treasury), where the actual sum paid for them and the nominal value of the coin withdrawn shall be paid, and thereafter the pieces will be dealt with in the manner prescribed in rule 5.

Chapter 29.—Currency Notes.

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Receipt.

1. Payment of Government dues can be made in Government currency notes of any issue, irrespective of presidency or circle. Railway companies, too, will receive notes of any circle in payment of fares and freight, and the officer in charge of a treasury into which such company pays its earnings will receive notes so earned.

1. The expression "payment of Government dues" should be noted. The order does not extend to deposit and remittance transactions, though objection should not be made, without reason, to occasional receipts of foreign circle notes in such transactions. When supply bills are issued with the object of replenishing the balance, foreign circle notes should not be received; but when they are issued in order to draw off a surplus elsewhere, then the object is equally gained if payment for them is made in foreign notes.

2. All Postmasters have been forbidden to receive currency notes of foreign circles ~~either for the issue of money-orders~~ or as Savings Bank deposits, They may however be accepted for issue of money-orders

Payment.

2. Except at an office of issue, notes of the home circle are legal tender in satisfaction of any claim against Government, though ordinarily no person should be pressed to take notes in part or full of his demand.

Issue and Exchange.

3. A Treasury Officer may supply to all comers, without enquiry as to their intentions, such notes as he may have fit for re-issue.

4. Although no person has a legal claim to obtain cash for a note presented at a Government treasury, Government desires that this accommodation be given when convenient. Accordingly, whenever the Treasury Officer is satisfied that no inconvenience can be caused to the treasury by the encashment of any notes likely to be presented, a placard in English and the vernacular notifying that he is prepared to give cash for notes should be exhibited in some conspicuous place. Care should be taken that no corrupt or undue preference be shown to any individual.

1. At deficit treasuries (of which the ordinary cash receipts are less than the expenditure) currency notes ought not to be cashed, except so far as it can be done without expense or inconvenience. If the Treasury Officer can spare cash for only a limited amount of notes, he is at liberty to notify that he is prepared to give cash for home notes only.

2. Notes, home and foreign, to a limited extent may be cashed for the convenience of travellers when the treasury is unable to cash them for the general public: visitors to hill sanitaria, however, cannot be regarded as travellers.

3. Permission has, in some cases, been given for encashment of notes at sub-treasuries under the same conditions.

4. Cut notes should never be issued to the public without being first joined by a narrow strip of paper gummed across the whole breadth.

5. When an Accountant General is prepared to lay down a named amount of silver free at a branch of the Bank of Bengal, that branch will cash, free of charge, notes of all circles up to the named amount; the notes would be held apart from, and above, the ordinary balance, and be remitted to such treasury as may be agreed on.

6. Government is not bound to make any special arrangements to pay its officers in currency notes when it may prove inconvenient to do so; but as the supply of notes to meet the wishes of officers who desire that their salaries should be paid in currency notes is not likely to entail any considerable loss, there is no objection to the supply of currency notes to a surplus treasury for this purpose. This in no way affects existing rules regarding the supply of currency notes for issue to the public.

Custody of Notes.

7. Home notes, if in good condition, may be re-issued as convenient. Those which require registration under rule 12 must be kept in the order of receipt, in bundles according to denomination, each bundle containing not more than 100; they must be re-issued to the public, or remitted to another treasury, in the same order. It follows from this that if any such notes are under double locks, the treasurer must hand over all his receipts to be placed under double locks, and may issue only such notes—namely, those which have been longest in the Treasury Officer's custody—as are delivered to him for the purpose.

8. Cut notes should, before receipt, be joined by a narrow strip of paper gummed across the whole breadth; but if they are received in a remittance by halves, the Treasury Officer will join them; they are re-issuable, if not otherwise defective. Damaged notes should be separated from the good ones, and should not be re-issued; and notes seriously mutilated, altered, or wrongly joined, should be refused.

Disposal of non-issuable Notes.

9. Notes much soiled or worn should not ordinarily be re-issued to the public, but sent to the treasury at the head-quarters of the local Government (or other treasury named by the Accountant General) in the first remittance made thither. The Treasury Officer at the head-quarters of the currency circle will exchange all cut notes he receives for whole ones.

10. Notes of other circles will not ordinarily be re-issued: if, however, special application is made for such notes, and those on hand are in good order, there is no objection to re-issue.

11. When there are in a treasury notes of other circles not fit for re-issue, or not likely to be applied for, they should be cut and remitted by halves (see chapter 30, rule 20) to the Treasury Officer at the head-quarters of the local Government, who will cash them at the currency office, if it is cashing foreign notes, or else will remit them under instructions from the Accountant General, to Calcutta, Madras, or Bombay; the amount would be treated, in the latter case, as a remittance between the Governments.

1. By its agreement for the conduct of the Government banking business, each Presidency Bank is bound (at its head office, and at such of its branches as have the conduct of the Government business) to accept in payment of Government revenue, and from Guaranteed Railway Companies on account of their traffic receipts, Government currency notes of all circles indiscriminately, and also to cash Government currency notes of all circles in small amounts for the convenience of *bonâ fide* travellers: but it reserves power to exclude from its account of the Government balance all notes so received which are not payable at Calcutta, Madras,

or Bombay, as the case may be, or in the case of a branch bank which are not legal tender at the place where the branch is situated. If it does so, it will, on the day of receipt, enter in a special register such notes as it excludes from the balance, and will not afterwards have power to appropriate them for its own use without the consent of the Comptroller General (or Accountant General), at a presidency town, or of the Collector at a district treasury. The Accountant General will collect such notes at head-quarters, or remit them to the head-quarters of the currency circle concerned (Calcutta, Madras, or Bombay), as may be convenient; in the provincial cash balance report he will show the value under foreign circle notes.

2. In modification of the above-mentioned clause of the agreement it has been arranged with the Bank of Bengal, in respect of its head office at Calcutta and its branches at Allahabad and Lahore,—

(*a*) that the local currency office is to cash any foreign circle notes presented by the bank and accompanied by a certificate that they have been received on account of Government under clause 9 (for head office) or 5 (for the branches) of the contract. Notes received in Government remittances are reckoned as thus received;

(*b*) that the bank is to make no deduction from the available balance at credit by Government on account of foreign circle notes.

3. The bank may also, in reckoning the balance standing at credit of Government, exclude quarter-rupees, one-eighth rupees, and copper coin.

Record.

12. The name of every person presenting or receiving a note of the value of R50 or upwards at any Government treasury should be recorded. Accordingly, for each denomination of notes, except the lowest three, two registers should be kept,—one for notes of the home circle, the other for notes of other circles, wherein every note received, whether from the public or from another treasury, should be recorded separately, so as to show (1) the date of receipt, (2) the name of the person from whom the note was received, (3) particulars of the note, (4) the date of re-issue, (5) the name of the person to whom it was issued.

1. In some provinces, local orders require registry of the number of every note received or issued; the present instructions do not change this practice.

2. At a currency agency, the Treasury Officer will mark off in his register, as paid to the Currency Department, any notes he may pay into the currency chest; and if they be afterwards again taken out for issue, he will enter them in his register anew.

13. As entries are made at the time of receipt, and as issues are made in the order of receipts, the dates will be consecutive both in column 1 and in column 4. The *particulars* (column 3) are the number of the series (*e.g.*, E 16), and the number of the note (*e.g.*, 17962); in this column will be entered the name of the circle, when the note is not a note of the home circle. In columns 2 and 5, the name of the presenter or the receiver will be entered when it is known, or when it is voluntarily given; ~~but, if the person tendering (or receiving) notes refuses to give his name, he should not be pressed to do so, unless he tender a note for which notice of stoppage has been received~~.

1. The only cases in which there can be any doubt about the name of the presenter or receiver will be those in which notes are received or given in exchange. The name must be known in any transaction which has to be entered in the cash account, for the name of the person on whose account money is received or paid is always shown in the document presented at the treasury.

Stopped Notes.

14. If a note be presented of which notice of stoppage has been received, the presenter should be asked his name and address, the name and address of the person from whom he received the note, and the circumstances under which he received it; but, unless his answer give ground for doubt that he came by

it honestly, it should be accepted, though notice should be given to the police, and to the office of issue, that a certain lost note has been presented. That office will remove the note from the list of lost notes, and will place the loser in communication with the police, but then will leave him to take such action as seems to him good.

1. Treasury Officers are not required to keep a record of any notices of stoppage save those which they receive from losers; a file of the original notices will suffice, with the addition of an index.

15. The following opinion of the Advocate General, Calcutta, is published for reference :—

Opinion.—If any Government Treasury Officer receives a currency note of the alleged loss of which he has received notice, he should enquire of the person tendering it in payment as to the circumstances under which he got the note. If he gave value for it, and there is no reason to suppose from his statement that he received it otherwise than in good faith, it should be accepted by the Government officer as a good legal tender.

2. I think that the Head Commissioner of Paper Currency should satisfy himself as far as he can, by enquiring from the person who alleges a note to have been stolen or lost, whether such is really the case, and should ask the alleged owner to produce any evidence he can of his former possession of the note. Having satisfied himself of the probability of the story as to the alleged stealing or loss, the Commissioner will be quite justified in inserting the note in his list.

3. A person who takes the note in good faith, and for consideration, will have a title to it, notwithstanding he may have seen it enumerated in the list of lost or stolen notes. But, if he takes the note with knowledge of its having been advertised, and does not make reasonable enquiry,—that is, if he takes it under such circumstances as would fix on him the suspicion of participation in the fraud,—he could not make a good title to the note. And it follows that, if he takes the note otherwise than in good faith, it is not a good payment, and he may, and ought to, refuse it as a legal tender, unless he has reason to believe that the person tendering it to him has come by it honestly.

Indents.

16. When notes are wanted in a district, an indent in detail should be submitted : and it may well accompany the monthly cash balance report. But it must be remembered that a supply of notes is, to all intents and purposes, a cash remittance, and can only be sent by reducing the actual cash balance of another treasury : accordingly, it is not always *possible* to meet an indent, nor (if the cash balance of the indenting treasury be strong) is it always advisable to do so. Government has laid down that an Accountant General is not to consider himself obliged to supply notes of large value to district treasuries, which he knows will be remitted at once elsewhere, thus throwing upon him the expense of bringing away the coin received in exchange for them.

Quarterly Return.

17. Every Treasury Officer will prepare, in Form 79, a quarterly memorandum showing the receipt and issue of Government currency notes in and from his head and sub-treasuries, and will submit it to the Accountant General. In the case of those treasuries which bank with a presidency bank or branch bank, the memorandum will show the transactions at sub-treasuries only.

1. It will be observed that the amount of revenue realised in foreign notes has to be stated in this return.

2. To assist in the preparation of this return, it is suggested that a register in Form 80 should be kept in the vernacular in each treasury and sub-treasury, and should be posted daily. The daily entries should be totalled at the end of each month. If the entries have been accurately made, the opening balance *plus* total of receipts will be equal to the closing

balance *plus* total of issues. At the end of the quarter, the totals of the three months for both district and sub-treasuries should be summed up and posted in Form 79. Where there is a branch of the presidency bank, the register will be opened for transactions at sub-treasuries only. The register will only give the total value of the notes received and issued under each head in each day.

ANNEXURE A.

Paper Currency Agencies.

General Rules.

1. At some important stations currency agencies have been opened to afford facilities to the public for exchanging coin for notes, or notes for coin.*

When the district treasury is in the charge of a branch of the presidency bank, the currency chest must be there too, being opened, when necessary, by the Treasury Officer.

2. All applications for exchange, whether for notes or silver coin, ~~must~~ accordingly be granted ~~without restriction~~, provided that the coin or notes applied for are in the chest; but notes which are soiled or worn, or notes of other circles, should not be re-issued from a currency chest.

Custody of Coin and Notes.

3. A separate chest must be set aside for the Currency Department funds, the notes being placed in a tin box within it. The whole must be kept entirely distinct from the treasury balance.

4. This chest should always contain the same total amount. Coin may be taken out and notes deposited, or *vice versâ*, or one description of notes or coin may be exchanged for another; but, unless under special orders of the Head or Deputy Commissioner of Paper Currency, the total amount in the chest must never be altered.

5. One key of the chest must be kept by the Collector or some other gazetted officer who is not in personal charge of the treasury balance.

Rules for Management.

6. It is not intended that the chest should be opened daily; once a week, or even once a month, may probably suffice. The ordinary exchanges with the public should be made by the treasury; the currency chest being used as a reserve when the proportion of notes or coin in the treasury becomes inconveniently large. If the chest can give no assistance, the facilities afforded to the public must be stopped; *e.g.*, if notes accumulate and the whole balance in the chest consists of notes, no more must be cashed for the public until the stock has decreased. On no account must any risk be run of inconvenience to the treasury.

7. The notes issued from each agency will be distinguished by a small stamp impressed at the circle office, showing the number assigned to the agency; and it is of first importance that such notes should never (unless in very exceptional circumstances) be refused encashment at the office where they were issued. Hence, if it is seen that notes from a distance are being brought in such quantities as to absorb the whole amount of coin available, the Treasury Officer should take care to cash at the currency chest such an amount of the notes held in his treasury balance as will liberate an amount of coin sufficient to meet these local notes tendered for exchange. Such necessity should at once be reported to the head office of the circle.

8. The currency chest book (Form 81), or a duplicate of it, should be kept in the chest, and the balance proved and signed at every transaction. A slip in the same form, signed by the treasurer, Treasury Officer, holding the second key, must be sent to the head office of the circle whenever the chest is opened; no further accounts are necessary. Any transactions in notes of foreign circles should be entered in *red* ink, and on the reverse of the slip should be

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* *It is not intended to incur any large expense in the promotion of currency agencies. If it be found that, instead of ordinary circulation at any agency, the privilege of cashing or obtaining notes is used all in one direction so as to require constant charge to Government to carry supplies of coin to the agency or to bring accumulations of coin from it, that agency must be pronounced a failure and allowed to become inert when the supply sent to it is exhausted; but such a state of things should not be assumed to exist without a full and fair trial. It is not thought expedient to supply currency chests with notes of value higher than R100.*

details of the circles to which they belong, for which purpose the following form is provided on the reverse of the slip :—

Details of Notes cut or otherwise unfit for re-issue, and of Notes of other Circles included in the closing balance overleaf.

NAME OF CIRCLE.	R5	R10	R20	R50	R100	R500	R1,000
Number of notes unfit for re-issue . .							
Notes of Circle . .							
Ditto — ditto . .							
Ditto ditto . .							

9. Copper coin must never be deposited in the chest, as the law does not admit of its being held as currency reserve, but a reasonable portion of the reserve may be kept in the form of small silver coin.

10. The exchanges with the chest should be always in even hundreds of rupees.

11. Transactions should, if possible, be avoided in the last few days of the month, so that the correct closing monthly balance may always be known at the head office. If important exchanges take place too late for the slip to reach the head office by post, the transaction should be telegraphed shortly (*e.g.*, "Currency Agent, to Currency Commissioner. Withdrawn Rupees 30,000, deposited 300 notes for 100").

12. The currency chest balance should be verified monthly like the treasury balance.

Exchanges of Coin with Treasury.

13. When the Treasury Officer receives a special order from the Accountant General or Commissioner of Currency to pay over a sum of money, in coin, into the currency chest, he will enter it in his cash book as a remittance to Currency with reference to the order received; and will show it as a deposit of coin in the currency-chest book. Similar entries will be made when coin is ordered to be transferred from Currency to Treasury.

(NOTE.—*Transactions of this kind are always ordered in pairs—that is, an order to Treasury Officer A., to transfer money from Currency to Treasury, can never issue until the Accountant General or Commissioner of Currency has ascertained that Treasury Officer B. has made a corresponding payment from his Treasury into Currency. The Accountant General willsee that the two cross-transactions are taken against each other, both in the Provincial and in the Currency Accounts.*)

14. A currency chest may be temporarily established at a treasury where none has hitherto existed, by an order issued under rule 13 to transfer coin from Treasury to Currency. In such case the coin must be held quite separate from the Treasury Balance, under rules 3 and 5; a currency chest-book must be opened, a slip sent to the head office of the circle, and a verification of the balance made and reported under rule 12.

15. Except with the permission of the Commissioner or Deputy Commissioner of the circle, exchanges of coin for notes may not be made at temporary currency-chests opened under the last rule.

Responsibility.

16. It must be remembered that coin held in a currency chest is part of the Reserve maintained under Act III of 1871, against the currency circulation: it must be kept quite separate from the treasury balance and treasury accounts, and must not on any account be touched except in conformity with these rules.

ANNEXURE B.

Lost Notes.

(Financial Department Resolution No. 840, dated 26th February 1889.)

The State is legally under no obligation to pay a currency note which cannot be presented; but positive proof of the destruction of a note may often be difficult or impossible; and when the destruction of a note may be presumed with sufficient certainty, the State is usually willing, under suitable safeguards, to pay the amount to the owner. The Bank of England in such cases assumes destruction from the mere fact of the note not being presented for payment for a period of twenty years. But in India there are risks of fraud which do not exist in England, and here the Governor General in Council considers it desirable that a person claiming payment of a note which he is unable to produce should satisfy the Head Commissioner beyond all reasonable doubt that the note has either been destroyed or lost under such circumstances, that there is no probability of its ever being presented for payment.

When any person makes a claim of this kind, he should be required at once to produce all the evidence he can produce regarding the circumstances of the destruction or loss of the note, which must be absolutely identified. The Currency Officer of the circle should then record his opinion as to the effect of this evidence, and forward it to the Head Commissioner, who, if he agrees that the evidence establishes beyond doubt the impossibility, or the extreme improbability, of the note ever being presented for payment, may direct as follows:—

(1) That after two years from the first advertisement of the loss, the value of the note may be paid by the Currency Officer, and invested, if possible, in Government securities, or, if the amount is too small, then paid into the Government Savings Bank.

(2) That after twenty years from the date of advertisement, if meantime the note has not been presented for payment, the said investment, with accumulated interest (or the said deposit, if no investment has been made), be delivered to the claimant or his assignee, or other legal representatives, upon a bond of indemnity with two personal sureties attached.

If the Head Commissioner think that the circumstances warrant more favourable terms to the claimant, he may, if he think fit, submit the case to the Government for orders; but this is not to be done unless the evidence establishes a claim of ₹100 at least, nor is the period after which delivery to the claimant may be made to be reduced under any circumstances below five years.

Chapter 30.—Resource and Remittance.

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Supply of Funds.

1. It is the duty of the Accountant General to keep all his treasuries adequately supplied with all kinds of coin, but otherwise to bring together any surplus balances at convenient and accessible points; and it is the duty of the district officer, while leaving at his sub-treasuries the smallest sum necessary for their current expenditure, to see that each has a sufficient supply of copper and small silver to answer all demands for change.

Resource Estimate.

2. To enable the Accountant General to keep the treasuries in funds, an estimate will be submitted to him by each Treasury Officer, at the beginning of each month, of the balances, receipts, and expenditure of that and two succeeding months. This resource estimate is prepared on printed forms supplied by the Accountant General, and should be despatched not later than the 3rd of each month, but should bear the date of actual despatch. It will open with the cash balance as reported in the cash balance report for the last day of the preceding month, but in round hundreds of rupees; and will show, in round hundreds also, the receipts and charges for each head which has a separate register, and of which, therefore, the Treasury Officer has full information, exhibiting all other receipts and all other charges in single lump sum. It will be found that foolscap paper is quite large enough for the return so reduced.

(*a*) Sums are shown in round hundreds by the omission of amounts under rupees fifty and the exhibition of fifty rupees and upwards as one hundred.

(*b*) The closing lines on the receipt side will show total receipts, probable closing deficiency, and grand total; on the charge side, total payments, probable closing cash balance and grand total.

(*c*) The grand totals in the pair of columns belonging to each month must, of course, agree.

(*d*) The heads represented by separate entries on the receipt side will ordinarily be—Land Revenue, Forest, Excise, Assessed Taxes, Provincial Rates, Customs, Salt, Stamps, Post Office, Law and Justice, Other Civil Receipts; of these a total should be made, and after it will appear the debt heads, *viz.*, Deposits of all kinds including Savings Bank, Supply Bills (both local and foreign), Transfer Receipts, Cash Remittances (including any remittance from a small-coin depôt in another province), Departmental Remittances (that is, Public Works, Forest, Military, and Telegraph Departments), Customs and Salt Remittances; thus, there will

be on the receipt side at most twenty lines, whereas a page of foolscap can spare, in addition to the necessary space for headings, &c., nine inches; on the charge side, subject to local requirements there need be before the debt heads only one line for total civil charges, but it will be necessary to add afterwards one for payments on account of Guaranteed Railways without distinction of capital and revenue.

(*e*) No provision should be made for a remittance either in cash or by means of supply bills (whether to draw away a surplus or to supply a deficit) that can only follow special orders of the account office not yet received. The estimate of cash remittances should be supported by a list, on the face or back of the estimate, detailing the treasuries to or from which they are expected.

(*f*) On the reverse should be detailed any important and exceptional receipt or charge which may be expected; but here, also, no remittances should be entered which have not been provided for in the body of the estimate; thus, no mention will be made of a remittance expected only on the ground of the necessity of increasing, or desirability of reducing, the closing cash balance of any month; but only of such as have been actually ordered, or will be made under standing orders.

(*g*) It may be convenient to provide on the left of each page a column for the actual figure for the past month, and in this case notes should be added on the reverse explaining any very material difference between the actuals and the anticipation of the last-preceding estimate; the estimate, however, must on no account be delayed for the insertion of these actual figures.

Classification of Remittances.

3. Cash Remittances are of the following kinds :—

(1) Money (*i.e.*, specie, or copper coin, or notes) is sent from Treasury (or Coin Depôt) A. to Treasury (or Coin Depôt) B.

(2) A payment is made at Treasury A. to a Bank in consideration of an equal amount being received by Treasury B. from the same Bank or a Branch thereof.

(3) A payment is made at Treasury A. to the Currency Department in consideration of an equal amount being received by Treasury B. from the Currency Department.

If Treasury A. and Treasury B. are in the same province, the remittance is a "Local Cash Remittance;" if they are in different provinces, the remittance is a "Foreign Cash Remittance."

1. Remittances between Bengal Treasuries and the Reserve Treasury, Calcutta, are to reckon as Local Remittances, and not as Foreign.

2. Remittances of bad coin to the Mint should only be made under orders of the Accountant General. They should ordinarily be despatched under his orders as Local Remittances to some central treasury within the same province, where they can be dealt with in larger quantities.

4. When an Accountant General orders a remittance of the second or third kind above mentioned (*i.e.*, to or from a Bank or the Currency Department), he will always mention whether the remittance is "local" or "foreign." In the case of remittances of the first kind, the name of the other treasury involved gives the requisite information.

Remittance Orders.

5. Remittances of cash or notes to or from a treasury are made only on orders (either standing orders or special orders) of the Accountant General.

1. Orders for cash remittances may conveniently be issued on a counterfoil form. The receiving office, immediately on arrival of the remittance, should forward its portion of the order to the Accountant General, with note of the date of receipt and certificate that credit has been given in the cash book, subject to any re-adjustment which may be found necessary on detailed examination. (See rule 25.)

6. Immediately on receipt of a remittance order from the Accountant General, the police department should be informed of the kind and amount of the treasure to be remitted, and asked for a sufficient escort, which it will supply according to the scale laid down by the local Government. Any officers on the line of march from whom assistance may be required should be advised by the despatching office, which should also warn the receiving office of the exact date of expected arrival, in order that any necessary arrangements may be made, such as provision of carts, or a guard of sufficient strength for treasure arriving by rail.

1. Care should be taken to avoid making a remittance at such time that it would be in transit at the end of the month, or that it would reach its destination on a Sunday or other authorized holiday.

Packing of Treasure.

7. Treasure should be packed for remittance in stout bags, tied and sealed after a slip of paper has been placed in each, naming the treasury at which it was packed, the tale and description of the contents, and the name of the person who counted the contents; the Treasury Officer must satisfy himself generally of the contents of the bags.

8. For journey by road the bags may be packed in treasure tumbrils, or in large chests placed in carts, at the door of the treasury in the presence of the Treasury Officer; for journeys by rail or boat, and also (if convenient) for journeys by road, they should be packed in stout boxes capable of containing R4,000 to R6,000 each, nailed down and bound with iron, without gunny covering or ropes, and the hoops should be riveted or nailed together where they cross; every box should bear the name of the despatching treasury cut into, or painted on it with a number.

1. The irregularly-grained parts of a plank of wood are not suitable for boxes; it is found that they often give way under the severe strain which treasure boxes undergo in a road journey.

9. To each box designed for river conveyance or to cross any unfordable stream by a ferry, should be fastened a buoy, formed most easily of a piece of unsplit bamboo; the rope of the buoy should be at least ten yards long, and the police officer in charge is responsible for seeing that it is never detached from the box, nor, so long as the box is on board any boat, coiled up or knotted or entangled in any way.

Invoices.

10. Invoices will be prepared in triplicate, and will state the marks on every tumbril or chest, and the number and contents of each, and the marks and gross weight and contents of every box; one copy should be retained, another should be despatched by post on the same day to the receiving treasury, and the third made over to the escort officer.

11. Remittances intended for the General Treasury, Calcutta, should be despatched, not to the Bank of Bengal but to the Reserve Treasury at No. 1, Dalhousie Square. The Comptroller, India Treasuries, should be advised by the Accountant General of any remittance he may be ordering to that treasury.

The advice to the Comptroller, India Treasuries, need not be furnished by the Accountant General, Bengal, or by the treasuries in that province.

12. Remittances intended for the reserve treasury at Madras or Bombay should be despatched to the address of the officer in charge of the branch reserve treasury, and the Accountant General, Madras (or Bombay), should be advised by the Treasury Officer of the despatch of each remittance.

1. The addresses to which the remittances and invoices should be sent are—
At Calcutta.—The officer in charge, Reserve Treasury, No. 1, Dalhousie Square.
At Madras and Bombay.—The officer in charge, branch Reserve Treasury, Currency Office.

Escort Officer's Duties.

13. The escort officer will count the bags as they are being stowed in tumbril or chests, or will see the boxes weighed. He will sign the receipt at the foot of each copy of the invoice as responsible for " bags packed in tumbrils, *or* boxes of marks and weights detailed above, said to contain coin to the value of ₹ ;" the blanks will be filled up in words, and if the escort officer be ignorant of English, he should be required to write the numbers of the bags or boxes which he has received, in the vernacular, on the copy of the invoice to be retained by the Treasury Officer.

14. When the escort officer is relieved in the course of the journey, he will obtain a receipt for " tumbrils in good order said to contain coin to the value of ₹ in bags," *or* for " boxes, iron-hooped and in good order, said to contain coin to the value of ₹ ." When the remittance reaches the addressee, the latter will count the bags and weigh the boxes, and give a receipt for " bags said to contain coin to the value of ₹ ," *or* for " boxes of marks and weights detailed in the invoice said to contain coin to the value of ₹ ." If any box be short weight, or show signs of having been tampered with, it should be opened in the presence of the escort officer, otherwise he should be allowed to return at once.

Potdars.

15. Treasurers may send potdars in charge of specie remittances at the expense of Government, who will remain in charge while the treasure is being examined, and will take back the locks, and, if convenient, the bags. If the guard be returning to the station of original despatch, tumbrils or chests should be sent back under its charge; otherwise, they should wait for the potdar.

1. Expense for extra potdars for remittances within a district is inadmissible, but, for remittances between districts and provinces, the amount of expenses actually incurred may be allowed, only so that they shall not for each potdar exceed 8 annas per diem, 3rd class railway fare and carriage or cart hire when absolutely necessary. The countersigning authority may be fixed by the local Government at its discretion.

2. In cases of heavy remittances, the Head Commissioner of the Department of Issue of Paper Currency, or the Comptroller General, has power to sanction the deputation of one or more clerks in addition to the usual escort of potdars, and, when the remittance amounts to 20 lakhs or more is authorized to grant, for the necessary period of their absence, an allowance of ₹2-8 a day to each clerk, and 4 annas a day to each peon, who may be sent in charge of such remittance.

16. If any chest, tumbril, or wagon, be secured by double locks, one key should be held by the potdar, and the other by the escort officer; if there be only one lock, the key should be held by the potdar, but the escort officer is responsible for not allowing the chest or wagon to be opened before arrival at destination, save in case of a break-down, when the treasure must be moved to another chest or wagon in his presence.

Railway arrangements.

17. Additional rules regarding the arrangements to be made in the case of remittances by railway will be found ~~as rules 28, &c.~~, of this chapter.

Weight of Coins.

18. Some notes on the weight of coins may be useful for guidance in making remittances.

(*a*) A lakh of full-weight rupees weighs net 31¼ maunds, and, packed for remittance, possibly a little less than 35 maunds. When there is a minimum rate of charge, a calculation on this basis will enable the officer concerned so to arrange that the full weight for the minimum charge be made up. Taking 35 maunds as the weight of a lakh of rupees packed for despatch, the railway charge (at 2 pies per maund per mile) will be equivalent to 1 anna per R1,000 for each distance of 17 miles; the cost of packing, carrying to station, loading, &c., must be added in calculating the gross percentage for comparison with bill rates. When remittances of not less than 20 lakhs are made at once, the chief railway companies charge half rates only; but notice should be given some time beforehand in order that wagons of convenient sizes may be brought together, as the charge may be made by the gross carrying capacity of each wagon.

1. The E. I., the G. I. P., the Madras, and the B. B. & C. I. Railways further agree that the charge for the carriage of an amount less than 20 lakhs shall not be more than would be charged if full 20 lakhs were sent; the S. P. & D. Railway refuses assent to this condition.

(*b*) Copper coin of the nominal value of R2-4 weighs one seer; of coin packed for remittance one maund is found to contain the value of R82. When comparing the cost of remitting copper by sea and by land, pains should be taken to ascertain how freight will really be calculated. One line of steamers charges by the ton of 10 hundredweight, whereas another works by the ton of 20 hundredweight (27⅔ maunds).

Remittances of Currency Notes

Whole Notes.

19. When it is possible to send whole notes along with a specie remittance, or when notes not yet cut, to a considerable value, are being despatched between stations on the line of railway, or along a road on which means of rapid transit are available, they should be placed flat between boards, wrapped in paper, folded in waxcloth, and then carefully sealed. This parcel should be placed in a small wooden box, which should be securely fastened and sealed, and, so secured, should be made over to the guard furnished by the District Superintendent of Police under the regulations of his own department. Whole notes should never be remitted by post.

1. If a packet of this kind be consigned to a treasury merely for despatch, along with some other remittance, to another treasury, the receiving treasury should give a receipt for a "sealed packet in good order said to contain Rupees———in notes," and should take a similar receipt from the escort officer when he forwards it. Meantime, the packet should remain under joint keys.

Cut Notes.

20. A small remittance, however, or one of notes already cut, may be sent by post. After completion of the invoices (rule 22) the notes should be cut in half, the left-hand halves packed in paper and waxcloth, sealed, and despatched with the invoice ~~in a registered cover~~. The right-hand halves should be similarly packed at the same time and kept under double locks till receipt of acknowledgment of the left halves, when the packet containing the right-hand halves should also be ~~registered and~~ despatched.

by parcel post

by parcel post

Packing.

21. In packing parcels of notes for remittance from one treasury to another, great care must be taken. Those of each denomination must be arranged in order of series and number, and, when a large supply of any denomination is being sent, they should be stitched by one edge into books of 100. Notes of different circles should be put up in separate bundles. The bundles should then be bound together in parcels as large as is consistent with the Post Office Regulations (7,000 half-notes can easily go in one parcel) and a copy of the invoice, omitting the series and number of the notes, must be packed up with each parcel. (See next rule.)

1. If the remittance is made to the reserve treasury in Calcutta, or to the branch reserve treasuries in Madras and Bombay, the name of the treasury and the date of the invoice should be stamped on the back of each note.

Invoices.

22. The invoice, Form 82, should set forth the detail of series and number under each denomination and circle, and should bear at foot a certificate from the Treasury Officer that the parcel has been made up and sealed in his presence, and that he has personally ascertained that its contents correspond with the invoice. The original invoice should be sent by post to the Treasury Officer to whom the notes are consigned, a copy being kept for record. Both original and copy should be signed by the police officer to whose care the parcel is entrusted, when notes are sent under charge of a guard; but the police officer has not to count the notes, and his signature is only a receipt for a packet *said to contain* certain notes.

1. Another [partial] copy of the invoice is included in the parcel. (See last rule.)
2. In invoicing the second halves of notes of which the first halves have already been acknowledged, the detail of number and series need not be filled in; a reference to the former invoice will be sufficient.

Entry in Cash Book.

23. A remittance, as soon as it is despatched from or paid out of a treasury, will be charged off in the cash book,—the words "Local Cash Remittances" or "Foreign Cash Remittances" being the first words of the entry. Similarly, upon receipt, the whole invoiced amount (see rule 26) will be credited in the cash book, the same heading being employed.

Notes will be charged off on despatch of the second halves, and credited on receipt of the second halves.

Advice to Accountant General.

24. Except in the case of surplus notes remitted away under standing orders, for which see next rule, the Treasury Officer will advise the Accountant General of every despatch or receipt of a remittance on the same day on which he charges it off, or brings it on, his cash book.

If he is at or near a telegraph station, he will telegraph :—

"$\frac{\text{Foreign}}{\text{Local}}$ Remittance $\frac{\text{Received}}{\text{Despatched}}$ (*amount*) { *Name of Treasury or "Bank," or "Currency."* } (*date in words*)."

(*E.g.*, "Foreign Remittance received one lakh Benares twenty-seventh.")

Otherwise, he will post the information in the following form :—

"Undersigned advises $\frac{\text{Receipt}}{\text{Despatch}}$ of a $\frac{\text{Foreign}}{\text{Local}}$ Remittance of (*amount*) $\frac{\text{from}}{\text{to}}$

(*name of Treasury*), which he has $\frac{\text{credited}}{\text{debited}}$ under date the "
—this advice being sent in addition to any required endorsement on the remittance order.

Telegrams should only be used where a saving of time will result; where, therefore, a letter can be sent so as to reach the Accountant General within 24 hours, the report should be by post.

Surplus Note Remittances.

25. Standing orders for the remittance of surplus notes must be complied with in the first week of every month: that is, the first halves of the notes must be despatched within the first week, so that the remittance may be completed and adjusted within the month. If, for any reason, the despatch is too long delayed, it must be held over till next month; unless, of course, the Accountant General meantime send a remittance order, in which case it ceases to be a remittance "under standing orders."

In this case the advice to Accountant General will always be sent by post, and will give detail of denomination and value. The advice must specify that the remittance is of "Surplus notes," and the receiving treasury must also be informed, in order that it may similarly advise the receipt of the remittance as "Surplus notes."

1. The standing orders held by many treasuries in the North-Western Provinces and Punjab, to send their excess of foreign or other notes to the Reserve Treasury, Calcutta, are so far modified that they will in future send them to the Allahabad or Lahore Treasury, from which they will be passed as soon as convenient to the local Currency Offices, for encashment.

Receipt of Remittance.

26 (*a*) Immediately on the arrival of a remittance of specie, credit for the invoiced amount should be given in the cash book, and advice (mentioning the date of credit) sent to the Accountant General, the place whence the remittance is received being entered in both cash book and advice, with the same specification as prescribed in the last rule. If the remittance be from a mint or treasury, or small coin depôt or sub-depôt, in another province, the receiving Treasury Officer will still send the advice to the Accountant General of his own province, by whom, after any necessary record, it will be passed on to the Accountant General of the despatching province. A copy of the receipt given to the escort officer will be sent by post on the same day to the despatching treasury.

(*b*) The remittance must then be examined in detail, and a formal receipt be sent to the despatching officer after detailed examination is complete. If the examination be not complete before the despatch of the cash balance report, note should be made thereon that the remittance is not yet examined.

(*c*) Rules 1 and 2 of the notification, reprinted in rule 9 of chapter 28 (regarding cutting coin) are applicable to these examinations.

(*d*) A remittance of notes is not to be credited till the second halves are received; in this case detailed examination should involve no delay, and the formal receipt can be sent at the time of crediting the amount. The arrival of a parcel of notes or half-notes must always be acknowledged by return of post.

1. Half-notes should be kept under double locks.

27. If any deficiency is found in the detailed examination, and is not immediately recovered from the potdar in charge, it is to be charged in the cash book as an "Advance Recoverable;" and the Treasury Officer of the

remitting treasury requested to recover the amount and credit it in his own treasury.

1. Every deficiency discovered during the examination must be specially reported in writing to the receiving Treasury Officer, the slip mentioned in rule 7 being tacked to the report. If there is a potdar in charge, the report and the slip attached will be delivered to him on his making good the deficiency. If there is no potdar in charge, the report must state the name and rank of the officer who personally supervised the examination, and must be enclosed, together with the attached slip, in the report to be made immediately on the close of the examination (or, if it is a prolonged one, at the close of each day of it) to the remitting Treasury Officer. The object of this rule is to enable the treasurer of the remitting treasury, for his own purposes, to fix responsibility for the deficiency which he is obliged to make good.

If any bag is received without an enclosed slip, and is in any way short or deficient, an immediate special report should be sent to the remitting Treasury Officer.

2. No time should be lost in examining a specie remittance), both in order to set the potdar at liberty (and so reduce the cost of remittance), and also in order that any deficiency may be recovered from the remitting treasurer. To expedite the examination, an extra potdar or potdars may be engaged when the ordinary establishment of the treasury is unable to do the work promptly. None should be engaged without the sanction in writing of the District Officer, or the next senior officer, should he be absent, and the maximum should be one extra man for one day for every 10,000 of rupees to be examined after, say, the first R15,000. The above order regarding the engagement of extra potdars may be applied to the case of large remittances in copper, and even, when actually necessary, to those in small silver coin, &c., though the latter are not usually remitted in large quantities. But when extra men are employed, the ordinary treasury establishment should still be required to examine as much as one man can do in a day and a half. The minimum amount of coin of each denomination which one man should examine in a day, is as follows:—

	R
New ½ rupees of the value of	50,000
Old ½ ,, ,, ,,	5,000
New ¼ ,, ,, ,,	24,000
Old ¼ ,, ,, ,,	2,500
New ⅛ ,, ,, ,,	7,000
Old ⅛ ,, ,, ,,	1,250
New double or single pice in Mint boxes of the value of	1,000
Old double pice of the value of	600
Old single pice of the value of	500
New ½ pice in Mint boxes of the value of	500
Old ½ pice of the value of	250
New pie-pieces in Mint boxes of the value of	200
Old pie-pieces of the value of	150

Additional Rules for Remittances by Railway.

Loading.

28. When Government treasure is loaded for despatch by rail, the doors on one side of the wagons should, if possible, be secured from the inside, and all doors openable from the outside should be secured by good padlocks.

1. It is the duty of the remitting treasury or currency officer to supply the padlocks, and there should be a sufficient stock in a treasury whence frequent remittances are sent by rail. The Treasury Officer should also take the receipt of the escort officer for the padlocks ~~and see that they are returned~~.

2. Small remittances need not be forwarded by wagon, but can be sent in the same compartment in which the guard in charge travels.

29. The Treasury (or currency) Officer will superintend, personally or by substitute, the loading of the vans, jointly with the police officer who is to travel in charge, and will hand to him a paper of instructions (see annexure to this chapter) and as many blank receipts as there will be reliefs; for these documents he will take a receipt.

Strength of Escort.

30. The escort accompanying the treasure to the station, and protecting the loading, should be of the strength which may be fixed by the Local Government for the escort of such a sum by road or for the special purpose, and a new one of corresponding strength should meet the treasure at the station of delivery. During the railway journey it should be protected by a guard of reduced strength accommodated in an adjoining brake-van, if the remittance is carried by goods train, or in the end compartment of the carriage next adjoining the treasure van; neither door of the compartment occupied by the escort should be locked. The strength of this escort also should be fixed by the Local Government; there should never be less than a petty officer with two men, and when the treasure is loaded in more than one wagon, the scale should allow two men to each. When a wagon containing treasure is detached from the train by reason of heated axles, or for other cause, the station master, or the guard in charge of the train, will warn the police guard in the charge of the treasure, in order that the necessary arrangements may be made to guard the treasure.

Reliefs.

31. As the rules for the guidance of the guard, hereto appended, require the men to be constantly on duty, arrangements should be made to relieve them at convenient points, giving to each party a stage of about twelve hours. The exact length of each stage should be laid down by local orders.

32. Arrangements for the relief of the guard will be made by the police department. The officer in charge when starting with the remittance will telegraph to his relieving officer the probable time of his arrival at the relief station.

Payment of fares, &c.

33. The railway fares will be paid in cash, for which purpose the police or other officer may obtain from the treasury a sufficient amount as an advance (see chapter 7, rule 13 (*g*)), to be accounted for afterwards. A requisition should be made on the railway authorities in the following form:—

Requisition for carriage of specie.

To the Station Master, *Burdwan.*

Conveyance by railway to *Delhi* is required for treasure to the value of lakhs of rupees loaded for *Delhi* and contained in wagons.

And the station master will give the guard a paper notifying that it is in charge of treasure loaded in so many wagons.

1. The last-named requisition must not be confounded with the notice to be sent beforehand to the railway authorities, in order that the necessary wagons may be provided—*vide* rule 18 (*a*).

2. In the Madras Presidency payment is made by credit notes.

3. Treasure should always be booked through to the final station, and the officer who makes the requisition should inform the railway authorities that he has provided reliefs for the guard at specified stations.

34. The Government of India in the Public Works Department have, under date the 20th January 1879, decided that the following rules for the free conveyance of escorts accompanying specie sent by rail, which have been adopted on the guaranteed railways, except those in Madras, shall be introduced on all State railways in India:

One man, when the consignment is from 2 to less than 5 tons; two men, when it is from 5 to less than 10 tons; and four men, when it is 10 tons or over. When the consignment

amounts to R20 lakhs or more (23 tons or more), a guard of four men to be allowed with return passage free of extra charge.

Copper Remittances.

35. A remittance of copper should be packed in bags enclosed in boxes of size similar to those prescribed for silver, and loaded in the same manner. The minimum strength for the guard should be that already laid down, but one man for each wagon will suffice if there be several wagons; in all other respects the procedure will be the same.

Note Remittances.

36. A guard travelling in charge of currency notes should have the box in the same carriage, and should sit in the end compartment of the carriage with the box under the seat against the outer planking; if the box be too large to go under the seat, accommodation should be reserved on the terms usually charged.

Payment of freight on remittances by steamer.

37. It has been arranged with the Agents of the British India Steam Navigation Co. that when remittances of coin are made by their steamers, the bill for freight will be presented to and paid by

the Accountant General, Bengal,
" " " Madras,
" " " Bombay,
the Comptroller, Rangoon,

according as the port to which the remittance was consigned is within the province of Bengal, Madras, Bombay, or British Burma.

This arrangement applies to currency as well as to treasury remittances.

1. In shipping currency notes, the *value* should not be entered in the bill of lading, but only the number of pieces.

38. In the case of River Steamers, freight should be paid to the Companies at Calcutta by the Accountant General, Bengal; and in order that this may be done, the receiving Treasury Officer will give the Company's Agent a certificate that he received on (date) a remittance of (kind) amounting to (amount) from (place), and that the charges for freight of the said remittance have not been paid. In cases of remittances between treasuries in Assam, the Accountant General, Bengal, will debit the payment to Assam, in order that the charge may be compared with the local record of the remittance. In Burma all payments will be made by the Comptroller.

39. Consignments of treasure should be taken delivery of immediately on arrival at a station; otherwise the treasure will be carried on to the next station, at the risk and expense of the consignee.

ANNEXURE.

Paper of instructions to be given to the Police Officer in charge of a remittance by rail. (See Rule 29.)

[*These instructions should be printed in English and the vernacular languages of the provinces in which they may be required, and a copy containing both the English and a vernacular version must be handed by the treasury or currency officer at the despatching*

station to the police officer commanding any guard who will travel in charge of treasure, the copy being transferred by him to the officer commanding the relieving guard, if the guard is relieved at any point of the journey.

A copy should also be supplied to the officers who are called upon to furnish guards for remittance by rail, and they should be requested to impress upon the police officer detached upon this duty the necessity for strict and undeviating adherence to the instructions.]

"INSTRUCTIONS.

"1. The police officer taking charge of a treasure guard travelling by rail will not see the treasure packed at the treasury; but he will see the boxes weighed, and satisfy himself that each box is properly secured before it is transferred to the van, and that it is properly placed therein.

"2. The guard should be accommodated in a brake-van attached to the treasure-van, or in the end compartment of the carriage next adjoining the treasure-van; and the doors of the compartment occupied by the guard should never be locked.

"3. An officer relieving such a guard will see that the numbers of the wagons agree with those given in the blank receipt tendered for his signature; that the locks are secure; and that the locked doors of the van cannot be opened.

"4. The officer in charge of such a guard should be provided with a lantern which will burn all night, and should cause a sentry to alight at every alternate stopping place and ascertain that the locks have not been tampered with. During any long stoppage, a guard must remain on duty by the door of the treasure-wagon; if there be several such wagons, it will suffice to tell off two men, who may stand, one at each end of the wagons.

"5. In case of a break-down separating a convoy, the officer in charge should separate his party, attaching himself to the disabled portion.

"6. On delivering the boxes at the treasury to which they are addressed, he will obtain a receipt for ' bags said to contain coin to the value of ₹ ,' or for ' boxes, with marks and weights detailed in the invoice, said to contain coin to the value of ₹ .' If any box be short weight, or show signs of having been tampered with, it should be opened in the presence of the escort officer; otherwise he should be allowed to return at once.

"The form of receipt to be used by a relieving guard should run thus:—

"Received charge from , police officer of district, of railway wagon No. , said to contain boxes aggregating ₹ , wagon No. said to contain boxes, aggregating ₹ (and so on). The wagons were duly locked, and one key for each made over; receipts to be given by other relieving guards are also acknowledged." The number and contents of each wagon should be detailed in case of a break-down. The receipts should be in English if the police officer is acquainted with that language, otherwise in the officer's vernacular.

"7. Whenever any breach of these rules occurs, the officer in charge of the guard must insist on the treasure-van being detached from the train, and should immediately telegraph the facts to the remitting officer, to his own departmental superior, and to the Traffic Manager of the Railway."

Chapter 31.—Treasury duties of Agents of the Bank of Bengal.

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1. The following rules, for the guidance of the Agents and Accountants at the branches of the Bank of Bengal in conducting the business of the Government treasuries under their charge, include information on most points likely to arise; but in cases of doubt, and as a general rule, the usage hitherto observed at the local treasury will be followed. The term "Collector" includes officer in charge of the treasury.

Accounts.

2. The books and accounts to be kept will consist of—

A scroll cash book, being the primary record.

A daily state, made up for despatch to the Collector.

An account in the general ledger, in the name of the Collector of the district.

A pass book, to be daily forwarded to and returned by the Collector.

3. In the scroll cash book will be entered all receipts and disbursements on account of Government. The net amount only of documents paid, on which deductions have been made, will appear in this book, and the total of each side will form the daily entries in the general ledger.

Daily Returns.

4. In the daily state such payments and receipts will be classified as may be directed by the Accountant General, in order that their arrangement may fit in with the forms prescribed for accounts kept at the treasuries. The daily states will be written up every day and closed in the usual manner, by showing the balance of the previous and of the current day; and the agent, having satisfied himself as to their being correct, will docket and forward them, with all the vouchers appertaining, to the Collector, on the morning following the date to which they refer. The net amounts of payments only are to be entered,—that is, when a deduction is made from the amount of a bill, the daily state will show only the amount paid after deduction, and not the gross amount of the demand.

1. It is of importance that these documents be secured in a locked box when sent by the agent to the Collector, in order that there may be no possibility of any alteration or abstraction of any paper before they reach the hands of the Collector.

5. Care will be taken that vouchers sent to the Collector are conspicuously marked by the agent with the word *paid*. Inattention to this rule might lead to documents being paid twice, in the event of their falling into unscrupulous hands.

6. The pass book will be written up and forwarded with the daily sheets, the entries being counterparts of those in the treasury account in the general ledger and being certified by the initials of the agent or accountant. The Collector after examination of the vouchers will, if he finds the documents correct, attach his initials to the entries on both sides and return the pass book to the Bank, after having taken copy of it in a register maintained for the purpose in his own office.

Revenue Receipts.

7. Any one who has money to pay on account of Government will tender the amount at the office of the Collector, accompanied by a chalan, or memorandum of particulars in duplicate (which, if necessary, will be prepared in the office). The officer entrusted with the duty of examining the chalans will, after examination, enter the chalan in the appropriate register of chalans issued (see rule 27), and will write on both original and duplicate the word "correct;" he will then affix his initials to the chalan with the date, specify the head of account, and return original and duplicate to the payer, who will proceed with them to the Bank. There the money will be received and credited to the proper head of account, and an acknowledgment granted to the payer on the original chalan, the duplicate being retained by the Bank and forwarded to the Collector with the daily account. Chalans are valid only for a time, not exceeding ten days, fixed by the Collector, and, if presented after the allotted time, will be refused by the Bank until re-validated by the Collector.

Receipts of Public Officers.

8. Fines, forfeitures, and other miscellaneous receipts of public officers, will be forwarded by them daily to the Bank with a chalan in duplicate, describing the several items and the heads under which they should appear in the accounts. One copy of the chalan will, as directed in the last rule, be retained by the Bank and forwarded with the accounts of the day to the Collector, and the other returned, receipted, to the public officer for record in his office.

1. The original chalan may be in the form of a book sent daily for signature.

Deposits and Local Funds.

9. The detailed account of local funds and registers of deposits are in the Collector's, Magistrate's, and Judge's offices, the Bank only receiving the amounts tendered in accordance with rule 7, and crediting them under their proper designation.

Supply Bills.

10. Intimation will be given to the Bank by the Collector, daily or weekly as may be necessary, of the amount for which, and the rates at which, bills may be granted. The Bank will receive sums tendered for bills and grant acknowledgments for the same, on presentation of which to the Collector he will issue the bills.

1. A supply bill is identical in form with an ordinary bill of exchange or draft, and is governed by the laws generally applicable to such instruments.

Remittance Transfer Receipts.

11. Remittance transfer receipts will be issued by the Bank in accordance with the rules in chapters 8 and 20. In any case of doubt, the agent will take the Collector's orders.

Departmental Receipts and Security Deposits.

12. Cash receipts and security deposits of the Forest, Public Works, Military, Postal, and Telegraph Departments, will be received at the Bank in accordance with the rules prescribed in chapters 23 to 27. Forms will be supplied to the Bank by the Collector.

Payments.

Civil Charges.

13. All charges for salaries, establishments, and contingent expenses of officers of the civil establishments,—that is, Judicial, Revenue, Medical, Education, Police, &c.,—will be presented to the Collector in the first instance for examination. The Collector, if he approves and passes the charge, will enface on the bill an order to pay a specified amount, which order will be recorded in a register of payment orders issued, and will be numbered, dated, and signed. The bill will then be returned to the person presenting it, and will be paid at the Bank in accordance with the Collector's order, the Bank being responsible only for strict adherence to this order and for obtaining upon the bill a proper discharge from the payee.

Payment orders are valid only for a time, not exceeding ten days, fixed by the Collector, and if presented after the allotted time will be refused payment by the Bank, until re-validated by the Collector.

1. A bill for postage and telegraph charges paid in conducting the business of the Government treasuries should be submitted monthly to the Collector, duly certified by the agent of the branch bank, and when it is passed, the amount should be debited in account, but the amount so paid for postage should be communicated yearly by the Accountant General to the Accountant General to the Post Office, in order that the latter officer may transfer it from the head of Revenue, from "Private Postage" to "Official Postage."

Refunds.

14. Refunds of revenue, fines, &c., will be made by the Bank on bills bearing a payment order signed by the Collector, as in rule 13.

Discount on sale of Stamps and Postage Stamps.

15. Discount on sale of stamps and postage stamps is allowed by deduction from the amount paid in by the purchaser. The net amount will be received and brought to account under rule 7, the receipted chalan being the payer's authority for receipt of the stamps from the Collector.

Interest on Public Debt.

16. Government promissory notes, on which interest may be due, will be presented to the Collector of the district, who, having made the necessary

examination and record under chapter 11 of the Civil Account Code, will give the holder an order on the Bank in the following form :—

PAY TO_____
Rupees_____, being interest at_____per cent. due on Government Promissory Note No._____, of_____for Rupees_____

Collector.

Deposits.

17. Repayments of deposits standing at credit of individuals in the Collector's, or Magistrate's, or Judge's accounts, will be made on the order of the officer on whose registers they are, and by whom the usual check registers will be kept. Persons claiming repayments of such deposits must therefore apply to the officer who received them, who, after examining the check register, and making the necessary record, will give the applicant an order for payment at the Bank. A Magistrate's or Judge's order must be taken to the Collector for countersignature before being presented at the Bank, unless the Bank keeps a personal ledger account for the deposits of each Court.

Post Office deposits will be refunded on the presentation of a similar order countersigned by the Post Master General or a Chief Inspector.

Bills.

18. Supply bills and remittance transfer receipts drawn upon the treasury are advised to the Collector, who passes on the advice to the agent. The bills may be paid on presentation and *without further special authorization*, in accordance with the rules in chapter 20.

Departmental Payments.

19. (*a*) The rules regulating payments to the Forest, Public Works, Military, Post Office, and Telegraph Departments, are contained in chapters 23 to 27.

(*b*) Letters of credit, issued under the rules, may be acted on without further authority, the agent observing the prescribed limitations.

(*c*) In cases not covered by letters of credit, the agent will act only on payment orders signed by the Collector.

Remittance of Coin.

20. The following rules are to be observed in the testing of remittances of coin made to agents of the Bank from Government treasuries. They should be fully explained to the potdars in charge of every remittance made to the Bank :—

(*a*) Weighment of boxes must be made, when practicable, on receipt of a remittance from a mofussil treasury. The result of this weighment must be entered on the receipt given to the officer or potdar delivering over the remittance.

(*b*) All treasure remittances from the mofussil will be examined in a room separate from the general business.

(*c*) The contents of each bag are to be emptied into another and passed through the scales.

(*d*) Mofussil potdars must see that the index of the scales be steady before the contents be thrown out.

(*e*) The treasure is then to be secured in separate chests and kept distinct from other treasure, under the joint keys of the Bank's agent and of the mofussil treasurer's agent, until regularly examined and brought to account.

(*f*) Nothing must intervene between the mofussil treasurer's agent and the Bank's examining potdars, so that an uninterrupted view may be obtained by the mofussil agent of the examination of the treasure in his presence. The mofussil treasurer's agent should sit within the railed enclosure along with the Bank's examining potdars.

(*g*) Upon completion of a remittance, light coins should be weighed against full-weight coins, and a certificate of the result granted on the spot to the mofussil treasurer's potdar.

(*h*) Weighing and examining a remittance must be conducted separately, not simultaneously; the one must be completed before the other be commenced, unless when two potdars are deputed to represent a treasury.

(*i*) If the work of weighing or examining be not finished within the day, all bags not finally taken over by the Bank will be placed in chests under double keys, the one to be retained by the mofussil treasurer's agent, the other by the Bank's authorities.

(*j*) The Bank potdars who commence weighing and examining a mofussil remittance must continue at the same duty until completion of the examination of the remittance, or such portion of it as has been taken over for examination; their places must not be filled by others unless through unavoidable sickness.

(*k*) When a remittance is not accompanied by a potdar, the examination will be proceeded with by the Bank's officers in usual course. But the Bank agent is entitled to request the Collector to depute a clerk to be present at the examination, and to see that it is carried out by the Bank with sufficient precautions.

(*l*) The mofussil potdars, or agents, must sign, in a book kept for the purpose, a memorandum of the uncurrent and spurious coins, and any deficiency found after examination of their respective remittances, before finally leaving the Bank.

(*m*) Should mofussil potdars or agents find any of the above rules not complied with, or should impediments of any kind be placed upon a free and open scrutiny of the proceedings during the examination by the Bank's officers or potdars, they are immediately to report the same to the Bank's agent.

Miscellaneous.

21. An Agent has the same authority to cancel, exchange, and issue duplicates of remittance transfer receipts, which is exercised by a Treasury Officer, and should follow the same rules (chapters 8 and 20).

22. The rules regarding receipt and issue of coin and currency notes will be found in chapters 28 and 29, and regarding remittance in chapter 30.

Except in Burma, the Agent is required to send to the Accountant General, at the close of each quarter, a report of the foreign circle notes received from the public during the quarter in payment of Government dues.

23. The following annual returns will be sent by each Agent to the Accountant General:—

(1) Before 10th January, a statement of the value of each denomination of currency notes held by him on December 31st.

(2) Before 10th April, a statement showing the balance at credit of each Government officer on 31st March who in his public capacity has a separate account.

24. The Bank will be kept open for the transaction of the treasury business on all recognised holidays, if so required by the district officer.

Accounts with Government Officers.

25. The following are the rules for Government officers who require to keep a banking account. Such accounts must be kept with a Presidency Bank or a branch of a Presidency Bank, or, where there is no such Bank, then with any other Bank; but in the latter case the money will be at the personal

responsibility of the officer concerned, in the same way as if it were kept in his private custody :—

I. No officer of Government may have an account in his public capacity, with any bank without the previous sanction—
of the Accountant General, Department Public Works, if he is an officer of the Public Works Department;
of the Controller, Military Accounts, if he is a Military Officer;
of the Civil Accountant General or Comptroller in other cases.

II.—The permission will be given in the following cases :—

(1) For the moneys and accounts of private or public institutions which are financially independent of Government, and for which Government is not financially responsible, *e.g.*, dispensaries, grant-in-aid schools, regimental funds.

(2) For moneys raised by voluntary subscription for any public or *quasi*-public purpose.

(3) To Political Officers for moneys in respect of which they have transactions with Native Chiefs; but not for moneys employed in the ordinary course of public service.

III.—The permission must not be given in the following cases :—

(1) Where the money lodged in the private account is drawn from the Government treasury for expenditure upon public account, or is received in order to be paid into the Government Treasury, either as revenue or as deposit.

(2) Where the money forms part of a balance of an account submitted to the Account Department, or the receipts or outgoingsare transactions of which the officer is bound to render an account to the Account Department.

(3) Where the money, by law or any order of Government or of a Court of Justice, must be deposited with, or held in trust by, any officer of Government in his official capacity.

(4) Where the money is advanced for contingent expenditure, or under the rules of the Public Works Department, to Civil Officers for public works expenditure.

IV. Other cases will be decided upon their merits, the principle to be observed being that no transaction of receipt or payment in which Government is concerned should occur otherwise than as a receipt or payment at a Government treasury, except upon some definite ground of convenience to the public service. The personal convenience of the officer charged with the duty of making receipts or payments is not a ground for permitting an account to be opened with a bank.

V. Private and Military Secretaries to Governors and Lieutenant-Governors are exempted from the above rule. Secretaries to Governments may sanction accounts in their own name, in an order of which a copy must be communicated to the Account Officer concerned, and which should state the nature of the moneys kept in the account.

VI. The following officers are also exempted from these rules, *viz.:* Administrator General, Official Trustee, Official Assignee, Official Receiver, Sheriff, Account Officer, High Court, Original Side.

Additional Rules for District Officers.

Registers of Chalans issued and orders for payment.

26. The above rules state in what cases the Bank receives or pays money without the previous order of the District Officer, and in what cases the previous order of the District Officer is necessary. It is also prescribed that the District Officer must maintain two registers in which to note these orders, *viz.*, a register of chalans issued and a register of orders for payment. The former of these may be worked by departments, the chalans of land revenue being passed and registered by the Land Revenue Department of the District Officer's office; those of excise revenue by the Excise Department, and so forth.

Daily Posting of Accounts.

27. When the daily state with the chalans and vouchers is received back from the Agent, the account will first be examined against the chalans and vouchers which support it. Then the vouchers which have been already

approved and registered by the District Officer will first be marked off in the register of chalans issued and of orders for payment,—that is, the date of discharge will be noted against the entries of them in those registers. Then each item of receipt or payment will be posted from the daily state, with its chalans and vouchers, into the cash book, either direct or through some subordinate register, in the same way as is prescribed to be done by the Account Department of treasuries which do not bank with a Presidency Bank.

1. In this process the vouchers must be numbered and arranged according to the register in which they are entered, as the number of the payment order cannot serve also as the number of the voucher in the actual accounts.

Advices and Certificates.

28. The advices of receipts or payments which, according to any rule, have to be sent to public officers or departments, and consolidated receipts or certificates of receipts or payments required by any rule to be given to any public officer or department, should be prepared in the treasury, and not in the bank, as the part to be advised or certified is not that the money has been received or paid at the bank, but that the receipt or payment has entered the treasury accounts.

Chapter 32.—Miscellaneous.

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Audit Objections.

1. Objections and orders, which arise out of the examination by the Accountant General of the treasury accounts, are communicated to the Treasury Officer by letters, audit memoranda, or periodical objection statements. To these the earliest attention should be given, and, under standing orders, the Treasury Officer should return the objection statement or audit memorandum within a week, or send a letter explaining the cause of delay.

1. The fact that some of the objections are still under reference is no reason for keeping back the statement. Such cases can be excerpted for subsequent explanation.

2. When the Accountant General disallows a payment or an allowance as unauthorized, the Treasury Officer is bound not only to recover the amount disallowed without listening to any objection or protest, but to refuse to pay it in future till the Accountant General authorises the payment to be resumed; that no warning slip has been received by the officer retrenched, or that, being received, it has been answered, are facts with which the Treasury Officer has no concern. And the Accountant General must remember that he is responsible for seeing that Treasury Officers carry out his instructions: the Financial Department has ruled that his "objection must prevail absolutely and immediately, even to the recovery of erroneous payments, over every authority under that of the Local Government; and, if the Local Government overrules an objection by the Accountant General even temporarily, reference should be made to the Government of India.

1. If an officer from whom a recovery is ordered has meantime been transferred to another district, the Treasury Officer should, without delay, pass on the order of recovery to the other treasury.

2. A Treasury Officer must not, when a retrenchment is ordered, enter into any correspondence with either the Accountant General or the officer placed under retrenchment; it is his duty simply and promptly to carry out the orders he has received, and to leave the person aggrieved to his remedy in ordinary course.

3. Recoveries are not ordinarily made at a rate exceeding one-third of salary, unless the officer affected has, in receiving or taking the excess, acted contrary to orders or without due justification.

Basses and Minicoy Light Dues.

3. These dues are taken at a tonnage rate, and are calculated in sterling money, and their amount is realised at fifteen pies per ton for Basses Lights and five pies for the Minicoy Light. Commission at 5 per cent. on the realisations is credited to Customs, and the balance to the London Account. When a refund of these dues is made, the collectors of the dues should show them in

their Statements of Collections periodically sent to England; but, except with the special authority of the Board of Trade, repayments are not to be made without the production of the original receipts. One receipt for both dues in Form L.V. 7 should be issued for each ship for the same voyage, and one entry, without distinguishing the Basses from the Minicoy dues, should be made in the account (Form L.V. 9). Requsitions for forms for use in the collection of the dues should in all cases be made to the Comptroller General, who obtains the forms from England.

4. The following rules respecting Light Dues Forms are to be observed by the officers who collect these dues in India :—

1. The stock of Light Dues Receipt Forms to be retained at each port or outport should not exceed the number required for issue during a period of 18 months; but when one book of 25 forms is more than sufficient for that period, two such books should form the maximum stock to be retained.

2. When applications are made to the Accountant General for fresh supplies of such forms, the numbers of the forms on hand at the time of application should be stated, and when applications are made by the Comptroller General to the Board of Trade for supplies of forms for more than one province, the quantity required for each province should be stated separately.

3. Forms should be issued consecutively according to the printed numbers, the lower numbers being issued first, and not more than one book of 25 forms should be in use at the same time, if this can be avoided. Forms of an earlier series should, however, be used before those of a later.

4. Great care should be exercised in the preservation of these forms, and any forms cancelled or defaced, should, together with the corresponding counterparts, be attached to the accounts for transmission to the Board of Trade. The numbers of any forms lost or destroyed should be stated, with an explanation, on the accounts. The numbers of the unused Light Dues Receipt Forms on hand should be quoted by Collectors and Sub-Collectors on each of their accounts for transmission to the Board of Trade.

5. When Basses Light Dues are repaid, the original receipts should be retained and attached to the corresponding repayment receipts for transmission with the accounts to the Board of Trade.

Deceased and Distressed Seamen.

5. Rules for accounting for the receipts from estates of deceased, and the expenditure on relief of distressed, British seamen, have been laid down by the Government of India for the guidance of the account department and the marine officers concerned, and are here reprinted for convenience of reference :—

1. Notifies that the rules are prepared at the request of the Board of Trade.

2. Shipping masters, master attendants, or other officers charged with the duty of collecting the wages and effects of deceased British seamen, and of administering relief to British seamen found in distress, should keep a separate cash account of all such transactions in Form 139, which is Form C. C. 18 (slightly modified) at page 42 of the "Instructions to officers in the British possessions abroad" under the Merchant Shipping Act of 1854.

3. They should also keep all the subsidiary accounts in the forms prescribed by those instructions and draw out their vouchers, as therein directed.

4. It must be understood that, except when the officer concerned has a cash chest of his own, all receipts and charges must be passed through the district treasury account daily in full; any balance in hand being remitted to the treasury. Such receipts and charges will be credited and debited to account current, London.

5. Should the officer concerned need funds for meeting relief charges, he should supply himself by bills drawn up by himself, showing the specific charges to be paid, which bills should be countersigned, before payment, by such responsible officer as the Local Government may appoint. As above stated, these charges will be debited to account current, London.

6. Immediately on the expiration of every month, an account in duplicate (in modified form C. C. 18 above referred to) of the month's transactions should be made out, the original being forwarded direct to the Board of Trade (with all the vouchers), and the duplicate (without vouchers) to the Accountant General for transmission to the Secretary of State for India through the Local Government.

7. The duplicate account rendered to the Accountant General should be despatched to the Secretary of State through the Local Government with the utmost promptitude, after its contents have been noted, for comparison with the entries in the quarterly account current, London.

8. The rate of exchange for the conversion of rupees into sterling will be that fixed for the year for transactions between the Indian and Imperial exchequers, amounts realised or paid in India will be recorded in Indian currency; while the balance only of the monthly account remitted to the Board of Trade will be converted into sterling at the fixed rate of exchange for the year. The conversion of each separate item in the account must not be attempted, but only the balance of the account.

9. The adjustment of the account will rest with the Secretary of State for India and the Board of Trade.

6. The wages of discharged seamen detained in hospital or in jail should continue to be held in deposit pending payment to them on their release. It is only when such seamen die in India, and their wages have to be accounted for to the Board of Trade, that credit should be given in the London account for their wages, or for the balance in hand at the time of their death.

Defalcations.

7. Whenever any defalcation or loss of public money, stamps, or opium, is discovered in a Government treasury, or other office or department which is under the audit of the Accountant General, the fact should be immediately reported to the Accountant General, and, when the matter has been fully inquired into, a further and complete report should be submitted of the nature and extent of the loss, showing the errors, or neglect of rules, by which such loss was rendered possible, and the prospects of effecting a recovery. The submission of such report does not debar the local authorities from taking any further action which may be deemed necessary.

Emigrants' Remittances.

8. Indian emigrants to Crown Colonies are allowed to remit their savings through Government agency. The remittances of emigrants of the Fiji Isles and Trinidad are paid through the Government of India. In return for money lodged with the Colonial Treasurer the emigrant receives a money order payable at the local treasury nearest to the residence of the payee, which he must forward at his own risk to the payee. The Colonial Government forwards two lists of advices to India, one to its Emigration Agent and the other to the Comptroller, India Treasuries, containing particulars of name, age, occupation, and full address of both payee and remitter. On receipt, the agent will deposit at the Bank of Bengal the total amount of the batch of remittances, and at the same time inform the Comptroller, India Treasuries, of the fact of his having done so. The Comptroller, India Treasuries, will then issue the advices to the Treasury Officers concerned for payment of the money orders. The Treasury Officers must see that the particulars given in each advice correspond with the statement of the payee, and that a stamped receipt is taken for all sums exceeding R20 on the order itself. No separate receipt is necessary.

9. The amounts when paid should be charged separately for each colony in the treasury account, and the Accountant General of the province when debiting India will also show the amounts paid on account of emigrants' remittances for each colony separately. After the lapse of one year from the date of issue of advice the Treasury Officers will return the advices of all unpaid money orders to the Comptroller, India Treasuries, who will return the amounts thereof to the Emigration Agents concerned for refund to the respective remitters.

10. In the case of the Colonial Government, Mauritius, which has a direct account with the Government of India, the payments will be made by Government from its own funds and charged to the colony.

Erasures.

11. Erasures in any account, register or schedule, or in the cash book, are absolutely forbidden; if any correction be necessary, the incorrect entry should be cancelled neatly in red ink, and the correct entry interlined: the Treasury Officer should set his initials by each of such corrections in authentication. Special care should be taken with all vouchers and accounts showing signs of alteration; and, if such documents be frequently received from any office, the attention of the head of the office should be formally drawn to the irregularity.

Examination Fees.

12. With reference to the resolution by the Government of India, regarding examinations for the admission of clerks into the India Secretariat Offices, all Treasury Officers are directed to receive the fees so tendered and to credit the amounts under "Examination Fees" subordinate to "XV, Minor Departments." A single receipt only is to be given,—that is, a duplicate may on no account be issued.

13. If the amount, or any part of it, is to be refunded, a certificate will be endorsed upon the original receipt by the Secretary to the Board of Examiners, specifying the amount to be refunded; and the amount so authorized will be paid on presentation of the original receipt so endorsed, at the treasury whence it was issued—the recipient giving his receipt below the endorsement. These refunds will be charged to "26, Scientific and other Minor Departments."

14. If the original amount was paid into a Presidency Bank, the refund will be made (in accordance with the above procedure) by the Accountant General.

Last-pay Certificates.

15. Forms of last-pay certificates, to be granted in certain circumstances by the Treasury Officer, are set forth in the Civil Leave Code. A Treasury Officer must be careful not to pay salary to an officer to whom he has granted a last-pay certificate, unless the certificate is first surrendered.

1. The form of last-pay certificate prescribed (Form I of the Leave Code, sixth edition, provides for detail of the fund deductions, although the officer preparing the bills is responsible for their correctness; but the Treasury Officer is responsible not only for entering in the certificate all demands against the departing officer of which he may have received notice before granting the certificate, but for passing on any of which he may afterwards receive notice, to the treasury from which the officer will in future draw pay.

In all cases of transfer from one district to another, the last-pay certificate should specify the last regular or monthly payment; and the entire salary for the month in which transfer has been made should be paid in the new district.

Military Officers proceeding on leave.

16. When a Military Officer in civil employ embarks from a port in a presidency other than his own, and draws pay there, the Treasury Officer who pays him will send to the Examiner of Fund Accounts for the presidency to which the absentee belongs, a note of the recoveries last made for the military funds, and also of the date of embarkation of the absentee or that up to which he has drawn pay. Similarly, when such an officer return-

ing from leave draws his first pay from a treasury under another presidency than his own, the Treasury Officer will forward to the Examiner of Fund Accounts of the returning officer's presidency a note of the amount covered on account of funds from his first abstract, attaching thereto the separate certificate of fund payments furnished by the India Office.

17. In the case of officers of the Royal Artillery or Royal Engineers in civil employ returning from leave in Europe, last-pay certificates signed by Messrs. Cox and Co. will be accepted; any seeming errors should be brought to notice.

Postage.

18. The rules regulating the postage of official covers will be found on page 137 of the *Gazette of India* for 1878, and the rates of charge on official covers are given below. The points for special notice are, that service stamps do not free a letter unless it is also franked; that registration may be paid for by service stamps; that service covers re-directed are not charged with forward postage; that, under certain circumstances, covers may be sent service bearing; that packets may not be more than 18 inches long by 12 inches wide and deep; that no cover weighing more than 600 tolas will be received for despatch on service, though private persons may despatch parcels weighing up to 2,000 tolas; that covers weighing over 40 tolas should not, except for special reasons, be sent by letter post; that parcels are forwarded under a system which gives the senders the security afforded by registration.

	Letters (*a*).	Banghy Post.	
		Packets. See note (*b*).	Parcels.
	a. p.	*a. p.*	*a. p.*
Covers not exceeding ½ tola	0 6	...	...
Exceeding half and not exceeding 10 tolas	1 0	0 6	See note (*d*)
" 10 " " 20 "	2 0	1 0	
" 20 " " 30 "	3 0	1 6	
" 30 " " 40 "	4 0	2 0	
" 40 " " ... "	1 anna per tola. See note (*c*).	½ anna per 10 tolas.	
" 40 " " 80 "	...	...	12 0
" 80 " " 120 "	...	...	16 0
For every additional 40 tolas	...	...	4 0

(*a*) Prepayment is optional in all cases, except for registered articles. Unpaid rates are the same as the prepaid rates.

(*b*) In open covers, to contain no letter or communication of the nature of a letter (unless wholly printed, lithographed, or photographed), or anything closed against inspection.

(*c*) Thus an article weighing 41 tolas will be charged with 41 annas. Articles which exceed 40 tolas will be conveyed by banghy post (as packets or as parcels) at the lower rate of charge, unless especially marked by the senders for transmission as letters or prepaid at letter rates.

(*d*) No rates are given for parcels not exceeding 40 tolas in weight, because they can be sent as registered letters at no greater cost.

Printed Forms.

19. Printed forms of vouchers in English should be adopted as much as possible; but when, from any circumstance, a vernacular voucher is unavoidably necessary, a bi-lingual form should be used. A specimen, which will

serve as a general guide, is given as Form 19 for deposit vouchers, and may be obtained from the local Accountant General.

1. On purely vernacular vouchers a brief abstract should be endorsed in English, stating the amount, the name of the payee, and the nature of the payment.

Seamen's Money Orders.

20. A Shipping Master is required, at the close of each day on which seamen's money orders are issued, to remit to the treasury at the station the amount received by him on that account, less commission at 2*d.* in the £. The remittance will be accompanied by an extract schedule in the form appended to the rules, and the Treasury Officer's acknowledgment will be taken in the pass book to be kept for the purpose. At the end of the month the Treasury Officer will forward to the Accountant General a schedule in the same form, giving particulars of the money orders issued during the month.

Service Funds.

21. As stated in chapter 2, rule 7, Treasury Officers have no concern except in the cases mentioned in this rule and rule 24, with the deductions from salary or pension bills on account of funds, as the responsibility rests with the drawers of the bills. In the case of annuity fund deductions of Covenanted Civil Servants, the Treasury Officer is responsible for seeing that the proper deduction is made.

22. Subscriptions tendered by members of the Civil Service as due to Government under the rules of the late Civil Funds or under those of the existing Indian Civil Service Family Pension Fund, are to be received at any Treasury in India.

1. Over-deductions from the pay of a Covenanted Civil Servant, on account of the Civil Funds, can only be adjusted by a short deduction in his next bill; refund of the excess deductions cannot, under any circumstances, be made in cash.
2. The Treasury Officer will carry out any instructions he may receive from the Comptroller, India Treasuries, regarding recoveries to be made.
3. Subscriptions to the Queen's Military Widows' Fund should not be received, as they should be remitted by transfer receipt to the Honorary Secretary.
4. No refunds or other payments on account of Service Funds may be made without the express authority of the Comptroller, India Treasuries.

23. The pensions of incumbents on the Civil Funds are not to be paid except under special orders of the Comptroller, India Treasuries.

Indian Civil Service Family Pension Regulations.

24. The Treasury Officer has also to see that recoveries are correctly made on account of the Indian Civil Service Family Pension Regulations from all Covenanted Civil Servants who were appointed in 1881, or subsequent years. The following are the names of the senior officers on each establishment coming under this rule :—

On the Bengal Establishment	Mr. E. T. Lloyd.
„ Madras „	„ F. E. Robinson.
„ Bombay „	„ A. C. Logan.

25. The present rates of monthly subscription are as follows :—

Member's service.	General subscription.	Additional, if wife alive.	Additional for each son under 21 years old.	Additional for each daughter till marriage.
Yrs. Yrs.				
0 — 7	25*s.*=15*r.*	$8\frac{1}{3}$*s.*= 5*r.*	11*s.* 5*d.* =R6-13-10	21*s.* 3*d.* =R12-12-0
7 — 12	35*s.*=21*r.*	$21\frac{2}{3}$*s.*=13*r.*		
	R a. p.	*R a. p.*		
12 — 15	52*s.*= 31 3 2	34*s.* 8*d.*=20 12 10		

And the subscriptions are required whether pay is drawn or not, and whether the subscriber is on furlough or on service. A subscriber, when in Europe, must pay his subscriptions to the India Office in sterling.

26. Donations are required as follows :—

(*a*) On Marriage—Donations and disparity-fine vary according to age and will be advised to the Treasury Officer by the Comptroller, India Treasuries, on receipt of the intimation of marriage from the subscriber.

(*b*) On birth of each child (or, on entering the service, if any child is then alive). For each son, £18-15-0=R225, and for each daughter, £22-10-0=R270.

27. A donation may be paid either in one sum or in twelve equal monthly instalments ; but in the latter case, an addition must be made to the final instalment on account of interest at $4\frac{1}{2}$ per cent. during pendency of instalments, which may be taken for practical purposes at $2\frac{1}{4}$ per cent. on the whole donation.

General Family Pension Fund.

28. Treasury Officers will receive any sums tendered in cash by subscribers to the "General Family Pension Fund," and will show the amount as received on account of that fund. With the cash account will be submitted a detailed list giving the date and amount of each receipt, and the name of the person on whose behalf it is paid in.

1. Suscriptions to this fund are not ordinarily paid by deductions from the pay bills of subscribers, but, in cases where they are so paid, the transaction will be recorded just as any other fund subscriptions are. Thus, in Madras and Bombay, the gross amount of the bill will be taken against the service head, and the amount of subscription *per contra* to credit of the fund; but in other provinces the charge will be taken net, and no record will be made in the treasury of the amounts deducted.

2. At whatever time in the month a bill may be paid, subscriptions deducted from it will bear interest as though they had been received on the first day of the month ; accordingly, Treasury Officers in Madras and Bombay will be careful to record them in their detailed lists, as received on the first.

3. In the certified lists on account of the General Family Pension Fund, the subscriptions received in cash, and those realised by deduction from pay-bills, should be shown separately, while no date need be entered against the latter.

4. The detailed list submitted with the cash account will, of course, be a transcript of an office register.

Hindu Family Annuity Fund.

29. Subscriptions to the Hindu Family Annuity Fund will be received by Treasury Officers under special instructions in each case, as provided in the next rule, and under the conditions expressed in paragraphs 3, 5, and 6 of the terms offered by Government and accepted by the directors, which are here reprinted for easy reference.

"3. The Government of India is, however, willing to receive the funds of the Hindu Family Annuity Fund in deposit, to authorize local treasuries to receive and account for subscriptions and donations to the Fund, and to grant simple interest, at the rate (at present 3¼ per cent.) allowed on Savings Banks deposits, on the balances with the Government at credit of the fund at the end of each month. Interest will be given from the beginning of the month on all sums received into public treasuries during the month by deductions from the pay of subscribers who, being Government servants, may desire to subscribe in this way; but interest on amounts received otherwise will be calculated according to the ordinary Savings Banks rules."

* * * * * * * *

"5. The following paragraph should also be added to the letter of application in Form A:—

"In accordance with the condition upon which the Government of India allows certain facilities to the fund, I have to record that I am fully aware that the Government exercises no supervision over the management of the fund, and is in no way responsible for its solvency.

"A certified copy of the letter of application containing this record must be forwarded to the Accountant General of the province in which the treasury is situate, where any subscriber desires to pay his subscriptions, before such subscriptions will be received on behalf of the fund.

"6. Instructions will also be issued by the Government to all officers concerned, to have the following note printed upon all Government pay-bills and appended to all receipts given at any Government treasury and at the Bank of Bengal for money paid to such treasury or bank on account of the fund:—

"NOTE.—The Government of India exercises no supervision over the management of the Hindu Family Annuity Fund, and is in no way responsible for its solvency."

30. On receiving from the Directors a certified copy of the letter of application of an intending subscriber, the Accountant General will see that it contains the acknowledgment demanded by paragraph 5 of the orders quoted above, and then will give authority to the officer in charge of the treasury named to receive such contributions as the subscriber may tender in cash, or by deduction from pay if a Government servant prefer so making payment. A detailed list of the subscriptions realised (that is, in Madras and Bombay, of all subscriptions, and in other provinces, of those realised in cash only) will be sent with the cash account in the manner prescribed in rule 28 for the General Family Pension Fund. When a subscriber is transferred to another district, the Treasury Officer of the district he is leaving should certify on his last-pay certificate the fact that he is already subscribing to the fund.

1. The Treasury Officer has only to receive from persons named by the Accountant General such moneys as they may tender, and has nothing to say to the rate of subscription or to any claim for refund.

2. An important difference with regard to interest is made beetween subscriptions paid by deduction from pay-bills and subscriptions paid in cash, no interest being allowed for the month of payment on cash subscriptions received after the 4th of the month, whereas subscriptions deducted from a bill bear interest as though they had been received on the 1st of the month. In the certified list of subscriptions, therefore, in Madras and Bombay, care must be taken to show the two classes in separate money columns, and also to separate the two amounts in crediting the receipt (in the account current with India) for final adjustment to credit of the fund account.

Bengal Christian Family Pension Fund.

31. The rules regarding the Hindu Family Annuity Fund should be observed in the case of this fund also.

Treasury Inspection.

32. All district treasuries will be inspected periodically by Commissioners of divisions or other superintending officers, and their observations on all matters connected with the accounts and treasury branches of revenue treasuries will be communicated to the Accountant General of the province, together with any order which, on the occasion of such inspections, they may give to the officers in charge of the treasuries.

33. The Accountant General will communicate these reports to the Comptroller General half-yearly, in April and October, unless other seasons are more convenient. In submitting the information, it will suffice to mention—

(*a*) The treasuries inspected.
(*b*) The defects revealed, or other matters worthy of remark in each case.
(*c*) The orders passed.

1. These orders were repeated, with reasons in support, in Government Order, F. D. 1796, dated 24th July 1876.

2. The inspecting officer should see that the boxes in which the money is kept are in good order, that the guard is properly posted, that the treasurer is not allowed to keep too much money in his hands, that the spare stores of bill forms are kept under proper custody, that the deposit registers and pension registers are all up to date, that the standing orders of the department are observed, that the circulars from the Accountant General are understood and filed to date, and, generally, that the office registers and records are in good order. He should also notice the degree of supervision exercised by the Treasury Officer in respect of the examination of coin presented by the public and its withdrawal from circulation if tampered with or unduly worn,—see chapter 28, rule 11.

3. But the Accountant General may send to District Officers a table of questions such as that printed as appendix B, and, on receipt of their replies, issue orders and draw up a report to the Comptroller General.

34. The Accountant General may, with the approval of the Local Government, either personally or by his deputy, make a general inspection of particular treasuries, or may, with the like approval, should circumstances make it desirable, depute a qualified officer of his establishment to examine and report on special matters requiring local and detailed investigation, either singly or in subordination to an officer of the local administration. In case special inspection of *several* treasuries appears desirable, the Accountant General should report the fact, with his reasons, to the Comptroller General, as soon as he resolves to apply for the permission of the Local Government.

1. The Government of India have ruled that the responsibility for the proper management and working of the district treasuries rests entirely with the local Revenue Officers, acting under the orders of the Local Government, and that no portion of this responsibility should be imposed on the Accountant General. It has also been ruled that, as regards inspection of treasuries, no change should be made which would tend to relieve Commissioners and District Officers of their responsibility for management and inspection.

APPENDIX A.

List of Treasuries which issue or cash Bills.

[NOTE.—The treasuries of Hyderabad, Deccan, and of Hyderabad, Sind, as also those of Nowgong, Bundelkhand, and of Nowgong, Assam, must always be quoted by their full name so as to prevent confusion.[

Treasury.	Officer on whom Bills may be drawn.
India.	
Calcutta	Bank of Bengal.*
Ajmere (*a*)	Deputy Commissioner.
Bhopal (Sehore)	Political Agent.
Bushire (*b*)	Political Resident.
Coorg (Mercara)	Agent, Bank of Madras.
Hyderabad, Deccan	Agent, Bank of Bengal.
Indore	Officer in charge, Treasury.
Muscat (*b*)	Political Agent.
Nepal (Khatmandu)	Resident.
Nowgong, Bundelkhand	Political Assistant.
Port Blair (*b*)	Officer in charge, Treasury.
Quetta	Ditto.
Sambhur	Assistant Commissioner, I. C.
Pachbaddra Sub-Treasury (*c*)	Ditto.
Didwana Sub-Treasury (*c*)	Ditto.
Turkish Arabia (Bagdad)	Political Agent.
Central Provinces.	
Balaghat	Deputy Commissioner.
Betul	Ditto.
Bhandara	Ditto.
Bilaspur	Ditto.
Chanda	Ditto.
Chhindwara	Ditto.
Damoh	Ditto.
Hoshangabad	Ditto.
Jubbulpur	Ditto.
Mandla	Ditto.
Nagpur	Agent, Bank of Bengal.
Narsingpur	Deputy Commissioner.
Nimar	Ditto.
Raipur	Ditto.
Sambalpur	Ditto.
Saugor	Ditto.
Seoni	Ditto.
Wardha	Ditto.

(*a*) Ajmere is, for special reasons, allowed to draw remittance transfer receipts on the military treasure chest at Neemuch.
(*b*) Issues bills, but may be drawn on for public purposes only.
(*c*) Only cashes supply bills drawn by Ajmere, but does not issue any bills.
* Cheques drawn on this Bank should also be addressed to the "Bank of Bengal," not to the Secretary and Treasurer.

Treasury.	Officer on whom Bills may be drawn.
Burma.	
Akyab	Agent, Bank of Bengal.
Alon (Lower Chindwin)	Deputy Commissioner.
Bassein	Ditto.
Bhamo	Ditto.
Henzada	Ditto.
Kindat (Upper Chindwin)	Ditto.
Kyouk-Phyoo	Ditto.
Mandalay	Ditto.
Maubin (Thongwa)	Ditto.
Mergui	Ditto.
Minbu	Ditto.
Moulmein	Agent, Bank of Bengal.
Myingyan	Deputy Commissioner.
~~Ningyan~~	~~Ditto.~~
Pegu	Ditto.
Prome	Ditto.
Rangoon	Agent, Bank of Bengal.
Sandoway	Deputy Commissioner.
Shwegyin	Ditto.
Shwebo	Ditto.
Tavoy	Ditto.
Tharrawaddy	Ditto.
Thayetmyo	Ditto.
Tounghoo	Ditto.
Assam. (For payment of Bills at sub-divisions, see foot-note to Bengal Treasuries.)	
Cachar	Deputy Commissioner.
Darrang (Tezpore)	Ditto.
Garo Hills (Tura)	Ditto.
Goalpara (Dhubri)	Ditto.
Kamrup (Gauhati)	Ditto.
Khasi Hills (Shillong)	Ditto.
Lakhimpur (Dibrugarh)	Ditto.
Manipur	Political Agent.
Naga Hills (Kohima)	Political Officer in charge.
Nowgong, Assam	Deputy Commissioner.
Sibsagar	Ditto.
Sylhet	Ditto.
Bengal.*	
Backergunge (Burrisal)	Collector.
Balasore	Ditto.
Bankoora	Ditto.
Beerbhoom (Soory)	Ditto.

* In most Bengal and Assam districts are several sub-divisional treasuries, at which the officer in charge of the head-quarters treasury may be able to make a bill payable on the holder's application. But it must be understood that the holder of a bill cannot demand such convenience, and that it will not be afforded if loss or inconvenience is likely thereby to be caused to the ordinary business of the State. In case of loss of a bill so enfaced, delay is likely to occur in payment of a duplicate.

Treasury.	Officer on whom Bills may be drawn.
BENGAL—*continued.*	
Bhagalpore	Collector.
Bogra	Ditto.
Burdwan	Ditto.
Calcutta	See under "India."
Chittagong	Collector.
Chumparun (Motiharee)	Ditto.
Cuttack	Ditto.
Dacca	Agent, Bank of Bengal.
Darjeeling	Deputy Commissioner.
Dinagepore	Collector.
Durbhunga	Ditto.
Furreedpore	Ditto.
Gya	Ditto.
Hazaribagh	Deputy Commissioner.
Hooghly	Collector.
Jessore	Ditto.
Jalpaiguri	Deputy Commissioner.
Khulna	Collector.
Lohardugga (Ranchi)	Deputy Commissioner.
Maldah	Collector.
Manbhoom (Purulia)	Deputy Commissioner.
Midnapore	Collector.
Monghyr	Ditto.
Moorshedabad (Berhampore)	Ditto.
Mozufferpore	Ditto.
Mymensingh	Ditto.
Noakholly	Ditto.
Nuddea (Kishnaghur)	Ditto.
Nya Doomka	Deputy Commissioner.
Patna	Agent, Bank of Bengal.
Pooree	Collector.
Pubna	Ditto.
Purneah	Ditto.
Rajshahye (Bauleah)	Ditto.
Rungpore	Ditto.
Sarun (Chupra)	Ditto.
Shahabad (Arrah)	Ditto.
Singhbhoom (Chybassa)	Deputy Commissioner.
Tipperah (Comillah)	Collector.
24-Pergunnahs (Alipore)	Ditto.
North-Western Provinces and Oudh.	
Agra	Agent, Bank of Bengal.
Allahabad	Ditto, ditto.
Aligarh	Collector.
Azamgarh	Ditto.
Bahraich	Deputy Commissioner.
Ballia	Collector.
Banda	Ditto.
Barabanki	Deputy Commissioner.
Bareilly	Collector.
Basti	Ditto.
Benares	Agent, Bank of Bengal.

North-Western Provinces and Oudh—*continued.*

Treasury.	Officer on whom Bills may be drawn.
Bijnor	Collector.
Badaun	Ditto.
Bulandshahr	Ditto.
Cawnpore	Agent, Bank of Bengal.
Dehra Dun	Superintendent.
Chakrata Sub-division	Officer in charge.
Etah	Deputy Collector.
Etawah	Collector.
Farukhabad	Ditto.
Fatehpur	Ditto.
Fyzabad	Deputy Commissioner.
Ghazipur	Collector.
Gonda	Deputy Commissioner.
Gorakhpur	Collector.
Hamirpur	Ditto.
Hardoi	Deputy Commissioner.
Jalaun	Ditto.
Jaunpur	Collector.
Jhansi	Deputy Commissioner.
Kheri (Mahamdi)	Ditto.
~~Kumaun (Almora)~~	Senior Assistant Commissioner.
~~Ranikhet Sub~~-division	Officer in charge.
Lalitpur (Chanderi)	Deputy Commissioner.
Lucknow	Agent, Bank of Bengal.
Mainpuri	Collector.
Meerut	Ditto.
Mirzapur	Ditto.
Moradabad	Ditto.
Muttra	Ditto.
Muzaffarnagar	Ditto.
Naini Tal	Assistant Commissioner.
Partabgarh	Deputy Commissioner.
Pilibhit	Collector.
Rae Bareli	Deputy Commissioner.
Roorkee	Officer in charge.
Saharanpur	Collector.
Shahjahanpur	Ditto.
Sitapur	Deputy Commissioner.
Sultanpur	Ditto.
Unao	Ditto.

Punjab.*

Amritsar	Deputy Commissioner.
Bannu (Edwardesabad)	Ditto.
Dera Ghazi Khan	Ditto.
Dera Ismail Khan	Ditto.
Delhi	Agent, Bank of Bengal.
Ferozepur	Deputy Commissioner.
Gujranwala	Ditto.
Gujrat	Ditto.

* The treasuries in the Punjab are, for special reasons, allowed to draw remittance transfer receipts on the military treasure chest at Neemuch.

Treasury.	Officer on whom Bills may be drawn.
Punjab—*continued.*	
Gurdaspur	Deputy Commissioner.
Dalhousie Sub-division (*a*, *b*)	
Gurgaon	Ditto.
Hissar	Ditto.
Hoshiarpur	Ditto.
Hazara (Abbottabad)	Ditto.
Jhang	Ditto.
Jhelum	Ditto.
Jullundur	Ditto.
Kangra (Dharmsala)	Ditto.
Kohat	Ditto.
Karnal	Ditto.
Lahore	Agent, Bank of Bengal.
Ludhiana	Deputy Commissioner.
Mooltan	Ditto.
Montgomery	Ditto.
Muzaffargarh	Ditto.
Peshawar	Ditto.
Mardan Sub-division (*a*)	
Naoshera Sub-division (*a*)	
Rawalpindi	Ditto.
Murree Sub-division (*a*, *b*)	Officer in charge.
Attock Sub-division (*a*)	
Rohtak	Deputy Commissioner.
Sialkot	Ditto.
Shahpur	Ditto.
Simla	Ditto.
Kasauli Sub-division	Officer in charge.
Umballa	Deputy Commissioner.
Madras.	
Anuntapur	Collector.
Bangalore (*c*)	Resident.
Bellary	Agent, Bank of Madras.
Chingleput (Saidapet) (*c*)	Collector.
Coimbatore (*c*)	Ditto.
Cuddapah	Ditto.
Ganjam (Berhampore)	Agent, Bank of Madras.
Godavari (Coconada)	Ditto, ditto.
Kistna (Masulipatam)	Collector.
Kurnool	Ditto.
Madras	Secretary and Treasurer, Bank of Madras.
Madura	Collector.
Malabar (Calicut)	Agent, Bank of Madras.
Nilgiris (Ootacamund) (*a*, *c*)	Ditto, ditto.
Nellore	Collector.
North Arcot (Chittoor)	Ditto.
Salem	Ditto.

(*a*) A bill drawn on the district treasury may be made payable at these sub-divisions by being forwarded, unreceipted, to the Treasury Officer of the district, with a request that it may be so endorsed for payment and forwarded to the payee, whose address must be given. If it has been granted for private purposes, the Treasury Officer will forward it service bearing; if for public purposes, free. Murree cashes bills during the summer months only.

(*b*) Cashes bills, but does not issue them.

(*c*) Issues bills, but may be drawn on for public purposes only.

Treasury.	Officer on whom Bills may be drawn.
Madras—*continued.*	
South Arcot (Cuddalore)	Collector.
South Canara (Mangalore)	Agent, Bank of Madras.
Tanjore	Collector.
Tinnevelly (Palamcotta)	Ditto.
Travancore (Trevandrum) (*a*)	Resident.
Trichinopoly	Collector.
Vizagapatam	Ditto.
Bombay.	
Aden (*a*)	Political Resident.
Ahmedabad	Agent, Bank of Bombay.
Ahmednagar	Collector.
Baroda (*a*)	Agent, Governor General.
Belgaum	Collector.
Bijapur (late Kaladgi)	Ditto.
Bombay	Secretary and Treasurer, Bank of Bombay.
Broach	Agent, Bank of Bombay.
Cutch (Bhuj) (*a*)	Political Agent.
Dharwar	Collector.
Dhulia	Ditto.
Hyderabad, Sind	Ditto.
Kaira	Ditto.
Kanara (Karwar)	Ditto.
Kolaba (Alibag)	Ditto.
Kurrachee	Agent, Bank of Bombay.
Nasik	Collector.
Poona	Agent, Bank of Bombay.
Rajkote (*a*)	Political Agent.
Ratnagiri	Collector.
Satara	Ditto.
Shikarpur (Sukkur)	Ditto.
Sholapur	Ditto.
Surat	Ditto.
Thâna	Ditto.
Berar. (*b*)	
Hyderabad Assigned Districts—	
Akola	Deputy Commissioner.
Amraoti	Ditto.
Basim	Ditto.
Buldana	Ditto.
Ellichpur	Ditto.
Wun	Ditto.
Hyderabad, Deccan—	
Hyderabad (Chudderghat)	See under "India."

(*a*) Issues bills, but may be drawn on for public purposes only.

(*b*) No bills can be drawn on any treasury in Berar or Mysore; should it be necessary to make any remittances on public service, transfer receipts may be granted on the Hyderabad, Deccan (under India), or Bangalore (under Madras) treasury in favour of the district officers, to whom the amounts are to be remitted. Similarly, a district officer in Berar or Mysore, having occasion to make a remittance on public service to any British district, must obtain a transfer receipt from Hyderabad or Bangalore treasury.

Treasury.	Officer on whom Bills may be drawn
Mysore. (*a*)	
Bangalore	See under "Madras."
Chikmagalur	
Chitaldroog	
Hassan	
Kolar	
Mysore	
Shimoga	
Sucklaspore	
Tumkur	

(*a*) No bills can be drawn on any treasury in Berar or Mysore; should it be necessary to make any remittance on public service, transfer receipts may be granted on the Hyderabad, Deccan (under India), or Bangalore (under Madras) treasury in favour of the district officers to whom the amounts are to be remitted. Similarly, a district officer in Berar or Mysore, having occasion to make a remittance on public service to any British district, must obtain a transfer receipt from the Hyderabad or Bangalore treasury.

APPENDIX B.

Questions for Treasury Inspections.

[NOTE.—The quotations in figures are to Chapter and Rule of the Code.]

PROCEDURE—

1. Are printed forms (*chalans*) available readily to persons having to pay money into the treasury? (1-3.)
2. Is money ever received without one? (1-3.)
3. Are payments made *before* a formal order is obtained from the Treasury Officer? (17-10.)
4. Are they at once noted in the cash-book? (17-17.)
5. Are standing orders transgressed by the maintenance of a second set of accounts in the vernacular? (17-12.)

   The treasurer's account of *cash* transactions is not a second account.

6. Is every payment made on the authority of a letter of credit other than those of the Public Works Department, noted thereon at the time of payment? (17-16.)
7. Is the daily balance sheet *fully* agreed with the accounts and the treasurer's cash-book before the establishment leaves office each evening, or immediately on opening office next morning? (17-23.)
8. Does the Treasury Officer roughly verify the balance in the sole charge of the treasurer before signing the treasurer's daily balance sheet? (17-23.)
9. Does the Treasury Officer see that the cash balance shown against each tahsil agrees with that admitted by the tahsildar on the last returns embodied? (17-23, note.)
10. Are remittances between tahsil and district treasuries watched by means of the daily balance sheet? (17-23, note.)
11. Are returns for the account office written up day by day? (17-17.)
12. How are vouchers stored between the date of payment and of transmission to the account office? (17-19.)
13. Do officers in charge of tahsil, taluq, or sub-divisional treasuries send a monthly certificate of personal verification of their balances?
14. Are the balances at such treasuries verified during the tours of district and inspecting officers?
15. Is the balance in the chief treasury verified every month by the Collector? (17-34.)

PENSIONS—

16. Are registers kept of the permanent pay orders payable at the treasury? (18-2.)
17. Are the files of permanent pay orders complete according to that register? (18-1.)
18. Are they accessible to strangers: to any one but the Treasury Officer?
19. Are the orders in good condition?
20. Are all payments noted on them? (18-6.)
21. Are any over-full of notes of payment?
22. Are any improperly detained, new payment of pension having been more than six months due? (~~Pension Code, 177~~.) C & R 1038
23. Does the Treasury Officer regularly check the pensioner's marks with the original order before paying him? (18-3.)
24. In case of pensioners permanently exempted from personal attendance, is pr every year obtained of their continued existence (~~Pension Code, 169b~~) a recorded? C & R 1029

INTEREST—

25. Is a register kept of Government paper on which interest has been made payable at the treasury? (11-2.)

STOCK CERTIFICATES—

26. Is the register of stock certificates correctly maintained? (12-8 and 17.)
27. Is the register of interest orders kept up and the entries duly made and signed by the recipient? (12-10.)

STOCK NOTES—

28. Is a list of the treasuries where stock notes are procurable with Rules 13 and 14 and para. 4 of Government Resolution No. 1438, dated 8th March 1882, hung up in the treasury? (13-2.)
29. Are the stock note rules published in the vernacular? (13-3.)
30. Is the stock of stock notes under double locks? (13-5.)
31. Have all notes issued to a subordinate treasury or the treasurer been passed through account form No. 15? (13-6.)
32. Are notes issued in regular series of numbers beginning from the lowest, and noted in account form No. 16? (13-8.)
33. Has the balance of stock notes in hand been verified? (13-9.)
34. To whom is commission on the sale of notes given and at what rate? (13-13.)
35. Are the rules regarding payment of interest understood? (13-15.)
36. Were all exhausted coupons sent to the circle office on the 1st February last? (13-48.)
37. Are there any stock notes in deposit? (13-51.)

DEPOSITS—

38. Are new receipt registers opened every year? (19-1.)
39. Does the Treasury Officer initial each deposit in the receipt register? (19-1.)
40. Does he ever question the admissibility of a deposit? (14-2.)
41. Is the order for repayment passed without previous reference to the receipt register? (14-6.)
42. Is each repayment entered in the receipt register at the time of payment, and initialled by the Treasury Officer? (14-6.)
43. What personal ledgers are kept? (19-5.)
44. Is there a periodical agreement of the balance at credit of a personal ledger account? (14-10.)
45. Is a formal acknowledgment of the correctness of the balance certified by the Accountant General periodically passed by the officer administering the fund? (15-10.)

BILLS—

46. Where are spare stores of bill forms kept? (20-36.)
47. Under whose key? (20-36.)
48. By what precautions maintained in order? (20-36.)
49. Is the numerical series of each class unbroken? (20-36.)
50. Are the books of forms required for the day's use issued in the morning? (20-36.)
51. And are they checked by the Treasury Officer on return in the evening? (20-36.)
52. ~~Are issue registers ruled, paged and initialled by the Treasury Officer before the year begins~~? (20-2.)
53. Is rule and clause, or Accountant General's letter giving authority for issue of each bill, noted in the issue register? (20-2.)
54. Are counterfoils of bills issued, initialled by the Treasury Officer? (20-4.)
55. Do they agree with entries in the issue register on the experience of a few taken at random?
56. Are the issues of duplicates noted in the issue register? (20-2.)

NOTE.—The counterfoils of duplicates of bills will make it easy to test observance of rule in this matter.

57. Are the cross checks given in rule 14, chapter 20, of the Account Code, understood and applied?
58. Where are files of original advices of bills drawn on the treasury kept? (20-18.)
59. Are those from each treasury laid together in order of date? (20-18.)
60. Is the check register of bills payable written up daily from the advices received? (20-18.)
61. Does the Treasury Officer ever check the entries by the original advices? (20-18.)
62. Is the column of amount totalled as soon as each page is filled, and the total carried forward?
63. When bills are presented for payment, are they checked with the check register of bills payable (20-20.)
64. Are the date and amount of payment entered in the check register? (20-24.)
65. Is the fact of payment also marked off in the orignal advice? (20-24.)
66. Are paid bills numbered in order of payment and attached to the paid bills schedule for transmission to the account office? (20-26.)
67. In old check registers of bills payable are lapses marked off? (20-33.)

PUBLIC WORKS DEPARTMENT—

68. Is every letter of credit entered at once in the column of balance in the register of cheques paid? (24-1.)
69. Is anything credited in the register of cheques paid or in the Public Works pass-book, but the amounts of letters of credit issued by the Accountant General? (24-9.)
70. Is the pass-book with the Executive Engineer? (24-9.)
71. How often does he send it to be written up? (24-9, note.)
72. Is the treasury register kept up to date? (24-3.)
73. Is it laid before the Treasury Officer before any new cheque is passed for payment? (24-3.)
74. When are cheques paid at tahsil or sub-divisional treasuries posted in it? (24-8.)

CASH—

75. What is the amount under double locks? (17-5.)
76. Are two different boxes (or other receptacles) always in use at the same time, one for money received into, the other for money passed out of double locks? (17-6-1.)
77. Does the Treasury Officer himself register (in Form 29) every amount passed into or passed out of double locks at the time with his own hand? (17-6-6.)
78. What is the amount in the treasurer's hands? (17-5.)
79. Are the different kinds of coin kept apart?
80. Is each kind kept in bags of uniform size? (17-6-2.)
81. Are there two locks to the outer door, and who keeps the keys? (28-22.)
82. Are the boxes and safes in good order: are there two locks to each, and who keeps the keys? (28-22 *b*, 1.)
83. If the bags are kept on trestles, is the strong-room so closed as to prevent the insertion of any rod or instrument within the room? (28-22 *b*, 2.)
84. Are copies of the Executive Engineer's certificate and the Police Superintendent's order hung up in a conspicuous place; and are their orders strictly enforced? (28-22 *e*.)
85. What is the date of the Executive Engineer's certificate? (28-22 *f*.)
86. Is there any bag or store of coin in the treasury kept apart from the general balance? (1-2).
87. Is there any money or valuable placed in the treasury for safe custody by private persons or other departments? (1-2-1.)
88. Does the amount of cash in the treasury, including currency notes, agree with the balance as shown in the last entry in the cash balance book? (17-25.)
89. Does the cash balance book show correctly its distribution between treasure under single and under double locks? (17-31.)
90. Are pains taken to empty the treasure chests in the same order as they were filled? (17-6-1.)
91. Has each chest a memorandum of its contents altered and initialled by the Treasury Officer when money is put in or taken out? (17-6-6.)
92. What uncurrent coin is there in the treasury? (28-16-20.)
93. Under what orders received?

94. How is silver coin cut under the Coinage Act held? (28, Annexure B.)
95. Have any $\frac{1}{8}$ or $\frac{1}{4}$ rupees been cut as light? (28, Annexure B.)
96. What precautions are taken by the Treasury Officer to see that all coin presented by the public is carefully examined and withdrawn from circulation if tampered with or unduly worn? (28-11.)
97. Where is the set of minimum weights and test scales? (28-10.)
98. In what condition are the scales?
99. Are rupees supposed to be light tested by *those* scales before being cut? (28, Annexure.)
100. Is small silver readily obtainable on application? (28-4.)
101. Are requisitions for copper coin ever received from tahsils?
102. Are they promptly answered?
103. Is the supply of copper at each tahsil ample to meet all demands? (28-4, note.)
104. Is Government copper coin freely taken without limit of amount? (28-3.)
105. Is it freely issued to all applicants seeking it in exchange for silver or in payment of claims against Government? (28-4.)
106. What record is kept of the copper so received and issued at the head-quarter and subordinate treasuries? (17-31.)
107. How much uncurrent and defaced copper coin is there on hand?
108. Is it kept so apart from the current copper that it cannot be issued by mistake?
109. Is it returned into store at the nearest depôt or sub-depôt? (28-16.)

CURRENCY—

110. Are notes of foreign circles freely taken when tendered in payment of Government demands? (29-1.)

Note that payment for supply bills on other treasuries is not payment of Government demands.

111. Is the placard in English and the vernacular (regarding encashment of notes) exhibited in a conspicuous place when the balances allow such encashment? (29-4.)
112. Are currency notes of the home circle arranged in bundles according to their denominations? (29-7.)
113. Are they placed in order of receipt? (29-7.)
114. Are they regularly re-issued in the order of their receipt? (29-7.)
115. Is the prohibition to demand the name of the payer or receiver of notes obeyed? (29-13.)
116. Is the note register punctually kept up? (29-12.)
117. Is it in English or in vernacular?
118. Does it separate the different denominations of notes? (29-12.)
119. Does it separate notes of the home circle from those of foreign circles? (29-12.)
120. Are the notes of foreign circles kept apart, but in bundles, and with care in arrangement similar to that observed for home notes? (29-7.)
121. Are they ever re-issued without special application from the person receiving them? (29-10.)

STAMPS—

122. Is the store account of stamps kept regularly up to date?
123. What stock is left with the treasurer or official stamp-vendor?
124. What is under the Treasury Officer's charge?
125. When was stock last actually taken?
126. By whom?
127. Was it found to agree with the balances in the registers?
128. Describe fully the charges paid from the treasury for the sale of stamps.

EXCISE OPIUM—

129 to 135. } The questions are the same as those regarding stamps, 122 to 128.

TREASURY FURNITURE—

136. How many spare Chubb's locks are there in store?
137. What is their condition?
138. Who keeps their keys?
139. What is the state of the treasure boxes?
140. Are they of uniform size?
141. Have those in use Chubb's locks?

MISCELLANEOUS—

142. What record is kept of the Accountant General's orders of retrenchment? (32-1.)
143. In whose custody is it?
144. Is reference made to it before new pay is issued?
145. Are the corrections to the Civil Account Code posted up to date?
146. Is the circular file of the account office complete?
147. Is it accessible?
148. Does the Treasury Officer take pains to see that important new circulars are understood?
149. Are the office registers and records in good order?

TREASURER—

150. What security does the treasurer give?
151. Where is the bond kept?
152. When was it last tested?
153. What amount is ordinarily left in the treasurer's hands?
154. Who appoints *tahvildars*, shroffs or cash-keepers, at sub-treasuries?
155. And on what security?

ESTABLISHMENT—

156. Are receipts taken in a register for all pay and allowances issued? (4-12.)
157. Is a stamped receipt required whenever the amount exceeds R20? (4-12.)
158. Have service books been prepared for the whole establishment? (4-16.)
159. Are they kept up to date?

APPENDIX C.

Model form of Security bond to be taken from Treasurers.

(Extracts from Resolutions of the Government of India, Department of Finance and Commerce.)

Financial Department Resolution No. 3857, dated 5th November 1885.

Know all men by these presents that (*Principal*) of (*1st surety*) (*2nd surety*) of are held and firmly bound unto the Secretary of State for India in Council in the sum of R to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment will and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our seals dated this day of 188 and each of us the said doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at other than the said High Court in its Ordinary Original Jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its Extraordinary Original Jurisdiction.

Whereas the above bounden was on the day of 188 appointed to and now holds and exercises the office of Treasurer at AND WHEREAS by virtue of such office the said has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money specie bullion coin jewels Government currency notes stamp and Government securities of whatever description gold silver copper lead goods stores chattels or effects stored and used at received into or despatched from the Treasury of or paid deposited or brought into the said Treasury by any person or persons whomsoever and for any purpose or purposes whatsoever *and whereas* the said as such Treasurer as aforesaid is also responsible that all such moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects (hereinafter together only called "the said property") are and is of full measure and good quality when received into the said treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to *and whereas* the said is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officer may appoint *and whereas* the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do *and whereas* the bulk of the said property remains as well in the care charge and custody of the Treasury officer for the time being at as of the said but as between himself and the said Secretary of State for India in Council he the said is alone responsible and answerable therefor and for every part thereof *and whereas* the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforesaid and accounted for or been duly despatched from the said Treasury and delivered over to and a full and complete discharge therefor obtained from such persons and places as the district officer of or other the person exercising his functions for the time being under the sanction

of the Government of may direct *and whereras* the said , in consideration of his said appointment has delivered to and deposited with and endorsed over to as such district officer as aforesaid Government securities to the extent of ₹ of which the numbers amounts and other particulars are set forth and specified in the Schedule hereunder written for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said or any person acting for him in his said office during his absence or otherwise or by any sub-treasurers servants clerks sircars cash-keepers poddars coolies or other persons nominated or accepted by or serving under him the said or by any other person or persons whomsoever whether in the service of Government or otherwise; *and whereas* the said (*Principal*) and the (*1st surety*) and (*2nd surety*) as his the said sureties in that behalf have entered into the above bond in the per al sum of conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the persons and person aforesaid. Now the condition of the above written bond is such that if the said has whilst he has held the said office of treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said shall whilst he shall hold the said office duly perform and fulfil all and every the duties thereof aforesaid, and further if the said and do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of district officer while the said has held or shall hold and enjoy the said office of Treasurer as aforesaid of and from all and every loss and damage which during the time the said has held executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter during the time that he the said or his agent or agents nominee or nominees shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of or the said district officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or his said agent or agents nominee or nominees or any of the sub-treasurers servants clerks sircars cash-keepers poddars coolies or other persons nominated accepted by or serving under him the said or his said agent or agents nominee or nominees or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he or the said has acted or shall continue to act in the said office of Treasurer as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue: Provided always and it is hereby agreed and declared that neither of them the said and shall be at liberty to terminate their suretyship except upon giving to the district officer for the time being of the Government of six calendar months' notice in writing of his or their intention so to do and their joint and several liability under this bond shall continue in respect of all omissions and defaults on the part of the said until the expiration of the said period of six months: Provided always and it is hereby declared and agreed by the said and with the said Secretary of State in Council that the Government promissory notes for ₹ so deposited as aforesaid respectively or such other Government security or securities to the same amount as the district officer for the time being of the Government of may consent from time to time to accept and receive and shall accordingly receive in lieu or exchange for the same and the interest thereof respectively shall be and remain with the said district officer for the time being or the Government of as and for part and additional security to the said Secretary of State in Council his successors and assigns for the purposes aforesaid with full power to the said Secretary of State in Council his successors or assigns or his or their officers and servants duly authorised in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or a sufficient portion thereof with the interest thereon and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require but nevertheless the interest of the said Government securities may in the meantime

be paid over as the same shall be realised by the said district officer for the time being or the Government of if they shall think fit to the said Provided further and it is hereby expressly agreed and declared between and by the said and the Secretary of State in Council that it shall be lawful for the said with the consent of the said district officer or of other the person exercising his functions for the time being under the sanction of the Government of first had and obtained to change and substitute for the said deposit of Government promissory notes for R or any part thereof or for any substituted notes from time to time other notes of the same or other loans of the same or greater value without in any way affecting the obligation of the said bond or the liability of the said and as such securities as aforesaid The Schedule above referred to

And it is hereby lastly agreed and declared by and between the said [*Principal*] and the said [*one surety*] and [*other sureties*] as his the said [*Principal's*] sureties and the said Secretary of State that on the vacation by the said [*Principal*] of his said office of the abovementioned Government promissory notes for R or any notes that may be substituted therefor as aforesaid shall not be at once returned to him but shall be and remain with the said [*the authority with whom the notes are deposited*] for the term of six months as security against any loss that may have been incurred by the Secretary of State owing to the neglect or default of the said [*Principal*] or any other person or persons aforesaid and which may not have been discovered until after the vacation of his appointment by the said [*Principal*]; *Provided always* that the return at any time of the said Government promissory notes shall not be deemed to affect the right of the said Secretary of State to take proceedings upon the said bond against the said [*Principal*] and [*sureties*] in case any breach of the conditions of the said bond shall be discovered after the return of the said Government promissory notes.

RESOLUTION.—The Governor General in Council directs that the form set forth above be substituted for the form which was circulated as a model under Government Order No. 3454, dated 2nd September 1882. The use of this form is subject to the explanation given in Resolution No. 774, dated 12th May 1885.

Financial Department Resolution No. 774, dated 12th May 1885.

RESOLUTION.—The Governor General in Council suggests that the form indicated above be used in future, and that, while the promissory notes lodged as security may be returned after six months, the bond should be retained permanently, or until it is certain that there is no necessity for keeping it any longer. It is to be understood that the form settled in the Resolution of 2nd September 1882, as also the form now prescribed, are only models, Local Governments and Administrations having full power to fix the precise terms of such bonds without reference to the Government of India.

FORMS.

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7 & 8.	Contingent Charges Forms	5
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12.	Paymaster's Advice List of Bills	8
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Form 1.

[On a quarter sheet of demy, lengthways.]

SALARY BILL.

Audit Number

District of	Head of Service.	*Voucher No.* *of list of payments* *for* 188 .

	Monthly Rate.			Amount.		
	R	a.	p.	R	a.	p.
Received for (*month or other period*)						
My pay as						
Acting allowance as						
Local allowance as						
Fixed travelling allowance as						
Total claim . . .						
Less annuity deductions at 4 per cent. if a covenanted civil servant . .						
Net claim . . .						
Less Fund deductions, as detailed on reverse . R						
Income Tax . . . . . „						
Net amount payable . R						

Rupees

Dated 188 . Signature
Office

Stamp.

Pay Rupees

Dated

Treasury Officer.

The names of the funds, and a money column, would be printed on the reverse; also a note th at the period for which the subscription was due should be specified when it differs from the period for which pay is drawn. The total of fund deductions should be signed.

Note also that the fund deductions of a covenanted civil servant are taken upon his allowances before annuity deduction.

Form 2.

[On foolscap size, both sides.]

District of	Travelling allowance of Mr.——— ——————office.	Month of
	Head of Service chargeable.	*Voucher No.* *of list of payments for* *188* .

Date of journey.	Route.		Purpose of journey.	Distance travelled.		Days halted.	Remarks.
	From	To		By rail.	By road.		

Columns continued to other side of page and the last three totalled; then form continued as follows:—

(Space for printing any certificates required to entitle to allowance.)

	R	a.	p.					
—Miles by rail at .				Signature Office				Stamp. of officer who travelled.
„ road at .								
—Days' halt at .				Memo.				
Total .								Passed (*date*).
Fund deductions, if any .				Allotment for 188 -8 . Expenditure including this Bill.				
Income Tax . . .								—
Net claim . . .								*District Officer.*
				Balance .				Countersigned (*date*).

Rupees

Date *Controlling Officer.*

Pay Rupees

Dated *Treasury Officer.*

Form 3.

[To be printed ~~on light paper, royal size.~~]

Detailed Statement of the Permanent Establishment of the as it stood on 1st April 188

Government Orders creating post.	Present Incumbent: date of Appointment to present post.	Present Incumbent: date of Promotion to present pay.	Name of post.	Date of Incumbent's birth (as near as possible).	Name of Incumbent.	Pay of post. Minimum.	Pay of post. Maximum.	Pay of present Incumbent.
					Brought forward . . .	...	...	1,894
G. I., H. D., 1096, 17th February 1860.			Mundiahoo Tahsil.					
G. I., H. D., 1109, dated 7th April 1871.	7th March 1870	7th March 1874	Deputy Tahsildar . . .	Sept. 1847	Lala Lachman Dass . .	60	80	80
					Acting Tahsildar, Ghiswa.			
	1st Feb. 1875	.....	" " (Acting) .		Ganpat Tiwari (Acting).			
	11th June 1859	.....	Kanungo, Pargana Mundiahoo.	Apl. 12, 1834	Ajoodhia Pershad . . .	...	...	40
	6th Nov. 1873	.....	" Tuppah Barsati .	1842	Bunwari Lall	...	...	25
	18th Aug. 1858	.....	" " Gopalpur .	1834	Bisesur Dial	...	...	30
	3rd June 1874	.....	Tahvildar	Feb. 1837	Baboo Ram	...	...	15
	7th Sept. 1870	.....	Departmental Clerk . . .	Jan. 22, 1840	Abdul Huq	...	...	25
	6th June 1874	.....	" " . . .	1851	Ramgopal Misr . . .	...	...	20
	1st Oct. 1860	.....	Revenue peon	1840	Rama Govind	...	...	7
	16th Nov. 1871	.....	" "	1842	Gungaram	...	...	6
			Ghiswa Tahsil .					2,142

At foot of the return should be detailed all items of establishment sanctioned, but not yet incurred.

The date of Government order first given is that of the last general revision of the revenue establishment of the district, but the *tahsil* named was transferred from another district of which the establishments were revised at a different date. In the Collector's office (which is not shown in this sample), too, there have been two changes since the general revision; an additional clerk has been sanctioned, and the treasurer's pay has been raised; the orders will be quoted against each of the two appointments, but when a new general revision shall have taken place, only the number and date of the order confirming it need be cited.

A personal allowance should be stated on a separate line immediately below the pay of the officer who received it, the Government orders sanctioning it being quoted in the first column.

The rule about entry of Government orders may be stated generally; thus, the general order is to be entered once only, any other order will be entered against every entry which it supports.

Further instructions for filling up the form are contained in rule 3 of chapter 4.

Form 3A.

Establishment.—Detailed Statement of new Names, Leave, &c.

New names of non-gazetted Officers.	From what office and on what date transferred, or with what bill the health or age certificate was furnished.	Names of non-gazetted Officers which were in Form 3 of previous year, but are now omitted.	From what date ceased to be borne on the establishment, and why.	Non-gazetted Officers who have been on other than privilege or casual leave, or under suspension, during the year.	Description and period of leave or suspension from and to what date. [NOTE.—In cases of suspension, state whether the suspension period will count towards pension, ~~Pension Code 90.~~] C & A 438

N.B.—This form should either accompany Form 3 or be printed at foot of that form.

Form 4.

[To be printed on open foolscap.]

Statement of Proposition for Revision of Establishment.

Order sanctioning present establishment. Government of Department.		Office to which the proposition refers.	NATURE OF CHARGE.						PROPOSITION.						Grounds of Proposition.	Local Government's recommendation.	ORDERS OF THE GOVERNMENT OF INDIA.		
			PRESENT SCALE.			PROPOSED SCALE.			PERMANENT.		TEMPORARY.						HOME DEPARTMENT.	FINANCIAL DEPARTMENT.	
									Increase per month.	Decrease per month.	Increase per month.		Decrease per month.						
No.	Date.		No.	Designation.	Pay.	No.	Designation.	Pay.	Amount.	Amount.	Period.	Amount.	Period.	Amount.			Remarks.	Remarks.	Orders.
					*			*	*	*		*		*					

* Money columns.

If Local Government is competent to sanction, its order will be written across these four columns.

Form 5.

[To be printed on foolscap.]

Detail Bill of Permanent Establishment of the *for the month* *October 1880.*

Name of Section and of Incumbent.	Name of post.	Pay, acting and leave allowance claimed (separately).	Pay, acting or leave allowance held over for future payment.	Fines and savings.	Net charge for each person.	Fund deductions.	Income Tax.
		R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Brought forward .	...	2,061 7 3	...	7 6 0	2,054 1 3	61 4 9	...
MUNDIAHOO TAHSIL.							
Lala Lachman Dass . .	Deputy Tahsildar.	(On deputation.)	...	...	...	...	...
Gunpat Tiwari . . .	Acting	40 0 0 *14 0 0	...	...	...	...	...
Ajoodhia Pershad . .	Kanungo	40 0 0	...	...	...	...	...
Banawari Lal . . .	Ditto	25 0 0	...	...	...	...	...
Bisesur Dial . . .	Ditto	30 0 0	...	2 8 0	...	...	...
Baboo Ram . . .	Tahsildar	15 0 0	15 0 0	...	...	...	...
Abdool Huq . . .	Clerk	35 0 0	...	...	...	...	...
Ramgopal Misr (on leave) .	Ditto	15 0 0	15 0 0	...	...	...	...
Ram Dial (acting) . .	Ditto	15 0 0	...	...	...	...	...
Rama Govind . . .	Revenue peon.	7 0 0	...	...	...	...	...
Gangaram	Ditto	6 0 0	...	0 4 0	...	...	...
GHISWA TAHSIL.		242 0 0	30 0 0	2 12 0	209 4 0	...	...
In like detail . . .	...	384 7 9	...	...	384 7 9	...	...
TOTAL .	...	2,687 15 0	30 0 0	10 2 0	2,647 13 0	61 4 9	...
Deduct undisbursed pay refunded, as detailed below, R15; fund deductions R61-4-9, income tax and recoveries ordered by Accountant General in letter No. , dated (or statement for) R7-8.					83 12 9	...	...
Net sum required for Payment					2,564 0 3	...	...

Rupees two thousand five hundred and sixty-four and three pies only.

* 20 days at R21.

Received contents: also certified that all salaries drawn on former bills, with the exception of those detailed below (of which the total has been refunded by deduction from this bill), have been disbursed to the proper persons, and that their receipts have been taken in acquittance rolls filed in my office, with receipt stamps duly cancelled for every payment in excess of R20.

Dated 1st November 1880 _____ {Name and designation of head of office.

Pay (R2,564-0-3) rupees two thousand five hundred and sixty-four and three pies only.

Examined and entered _____

Treasury Accountant. *Treasury Officer.*

Dated 1st November 1880.

[*Continued on next page.*]

Form 5—continued.

Detail of Pay of Absentees refunded.

Section of Establishment.	Name.	Period.	Amount.
			R a. p.
Mundiahoo Tahsil	Baboo Ram .	Feb ~~September~~ 1880	15 0 0

Certificate to be given when no superior officer was absent on deputation or with or without leave—Chapter 4, Rule 8.

Certified that no person in superior service on this establishment has been absent either on deputation or with or without leave (except on casual leave) during the month of ~~October 1880~~ March/83; and further, that all appointments and promotions, temporary or permanent, have been recorded in the service books of the persons concerned under my initials.

Head of Office.

NOTE.—In establishments in which progressive salaries are numerous, the form of periodical increment certificate (Form No. 6) may, with advantage, be printed on the last page of the pay bill. It may also be found convenient in large establishments to have the form of leave statement printed on the pay bill.

Form 6.

Periodical Increment Certificate.

Certified that the officers named below have been the permanent incumbents of the appointments indicated, and that, after deducting periods of suspension for misconduct and of absences on leave without allowances, they are allowed the sanctioned periodical increments from the dates cited for approved service:—

Name of permanent Incumbent.	Appointment.		Rate of increment.		Date of last Increment.	Date of present Increment.	Suspended for misconduct.		Leave without allowance.	
	Maximum.	Minimum.	Annual.	Biennial.			From	To	From	To

Form 7.

[To be printed on open royal.]

Register of Contingent Charges of the *Department of the* *District,* 188 -8

Left-hand page.

Date.	To whom paid. / Budget grant for each head.	No. of {Sub-voucher. Contingent abstract.	Detailed Heads of Budget. Sub-divisions of detailed heads as may be convenient. If the grant be not ordinarily allotted among the sub-divisions of a detailed head, they should be linked by a brace and the amount placed below. Each of these spaces represents a money column.										

Right-hand page.

Detailed heads. / Sub-division of detailed heads.			Unusual charges.		Total of each contingent abstract.	Total of each month's bill.	Date of detailed bill.	Date of admission with initials.	Remarks.
			Description.	Amount.					

Form 8.

[To be printed on foolscap.]

NOT PAYABLE AT THE TREASURY.

Government of	Bill for contingent charges of	Month 188 .
Head of service.		Nos. of Vouchers.
Nos. of sub-vouchers.	Description of charge, and date of authority (where special sanction is necessary).	Amount.
	The abstract contingent bill will contain the same detail of sub-vouchers and description of charge. The heading will state, instead of the above, the fact that a detailed bill is to be sent for countersignature on a named date. The memorandum at foot of this form also will be omitted. *In the case provided for in Rule 15, or in the case of a bill countersigned before payment by the controlling officer, the words* not payable at the treasury *will be struck out. The words* received payment *will be inserted above the signature, and the form for use by the countersigning officer, i.e., all below the line marked * * *, will be omitted.* Total R (*words*).	

Collector.

Name } of disbursing officer date
Office }
Allotment of 188 R
Expenditure, including this bill ,,
Amount of work bills annexed ,,

Balance available . R

Drawn on abstract bill No. date R
Ditto ,,
Ditto ,,
Ditto ,,
Add amount of disallowance refunded ,,

Total of contingent bill . R

* * *

Passed for R

Name } of countersigning Officer
Office }

Date

Disallowed from sub-vouchers No. R

Ditto

Ditto

Form 9.

District of	REFUND OF FINES.					Voucher No. of List of payments for 188 .
Head of Service chargeable.	3.—REFUNDS & DRAWBACKS. MISCELLANEOUS REFUNDS—LAW AND JUSTICE. *Other Fees and Fines.*					
Names of offenders.	Amount of fines realised.	Date on which remitted to treasury and shown in the fine statement.	Name of Payee.	Amount to be refunded.		Authority for refund.
			Total R (*words*)			As per annexed copy* of order of Court.

Claimant's

The 188 .

Stamp, if required.

i.e., copy of the *order*, not of the reasons.

Passed for payment. This order of refund has been registered, and previous order for refund of the same sum has not been issued.

Signature. *Magistrate or other Officer.*

Pay rupees net (.) *only.*

The 188 .

Examined *Accountant.* *Officer in charge of Treasury.*

Form 10.

[Octavo size.]

*Pay Certificate of the I. G. S.*_____

To all Treasury Officers.

The Commander of the I. M. S._____is entitled to a sum not exceeding Rupees _____monthly on account of the pay of the officers and crew and the ordinary contingent expenses of the vessel, and he is hereby authorised to receive this amount if due, or such smaller sum as may have accrued since date of last payment or advance.

OFFICE OF CONTLR., MILY. ACCTS.,
ACCOUNT BRANCH;
*Dated*_____*18*_____

_____
Military Accountant in charge.

Date.	Amount of advance.			For what period.	Name of Treasury.	Signature of Treasury Officer.	Remarks.
	R	*a.*	*p.*				

M. F. No. 2.

Form 11.

REQUISITION AND RECEIPT FOR MONEY.

Her Majesty's I. M. S. _____ *at* _____
_____ *of* _____ *18* .

Requisition for money wanted for the service of the above ship :—

Balance of money on hand.			Amount required.			For what service.
R	a.	p.		a.	p.	To pay*

_____ *Clerk.*

Approved, the above sum being required for the service stated.

_____ *Commander.*

To _____

Received this _____ day of _____ 18 , from the _____ the sum of _____ Rupees _____ annas and _____ pies, as per requisition above written.

R _____ _____

Witness _____

Commander.

* The service for which the money is required is to be here stated, and proper vouchers are to be made out before the money is drawn, to enable the Captain to satisfy himself, before approving the requisition, that the amount drawn in any case is not more than is required for the service it is drawn for.

Form 12.

List of Remittance Receipts issued this day, *payable at the* *Treasury.*

No. of Receipt.	By whom remitted.	To whom remitted.	Amount.			Remarks.

_____ *Circle Paymaster.*

TO THE OFFICER IN CHARGE OF THE TREASURY AT_____

Form 13.

Payee's Receipt for Sepoy's Remittance.

Received from the Collector of_____the sum of Rupees_____being the amount of a remittance from_____of the_____Company_____Regiment.

*Dated*_____

(Signature of Payee.)

To _____

Form 13A.

(*Vide* Rule 1, Chap. 11.)

A

Place _____

No. _____

Date _____ 188 .

Payment of interest on the following Government Promissory Notes is this day transferred to the Bank of Bombay/Madras. The enfacement on the Notes has been altered, and advice sent to the Secretary and Treasurer of the Bank and to the Public Debt Office, Calcutta. Interest on the Notes has been paid in this Treasury up to _____ 188 .

Treasury Officer.

P. T. O.

B

Place _____

No _____

Date _____ 188 .

To the Secretary and Treasurer, Bank of Bombay/Madras.

Sir,

I have the honour to inform you that on the application of the holder _____ I have this day transferred to you the payment of the interest on the following Government Promissory Notes. I have paid the interest on these Notes up to _____ 188 .

I have the honour to be,
Sir,
Your obdt. Servant,

Treasury Officer.

P. T. O.

Place _____

No. _____

Date _____ 188 .

To the Secretary and Treasurer, Bank of Bengal,
Public Debt Office,
Calcutta.

Sir,

I have the honour to inform you that on the application of the holder _____ _____ I have this day transferred to the Bank of Bombay/Madras the payment of the interest on the following Government Promissory Notes. I have paid the interest on these Notes up to _____ 188 .

I have the honour to be,
Sir,
Your obdt. Servant,

Treasury Officer.

P. T. O.

PARTICULARS OF THE NOTES.			
Nos.	Loan.		Amount.
	Per cent.	Year.	

PARTICULARS OF THE NOTES.			
Nos.	Loan.		Amount.
	Per cent.	Year.	

PARTICULARS OF THE NOTES.			
Nos.	Loan.		Amount.
	Per cent.	Year.	

Form 14.

Receipt for interest on Government Promissory Notes.

PER CENT. LOAN OF

Received from the Government Treasury at interest due on Promissory Notes as follows :—

No. of Note. *N.B.*—If the number is in a fractional form, the upper No. only need be quoted.	Amount of each Note.	Amount of half-yearly interest.	For how many half-years interest is due.	Total amount due.	Date up to which interest is due.	Name of holder of Note.
			TOTAL			

Total received (in words)
Pay ₹

Signature _____

(State whether holder or holder's attorney or administrator.) _____

Accountant. *Treasury Officer.*

Form 15.

Account of Stock Notes under double locks in the District Treasury of _____

The _____ 188 .	Number of Notes of each denomination.				Total.	
	R12-8.	R25.	R50.	R100.	Number of Notes.	Value of Notes.
Balance brought forward from last Account						
Received from the Reserve Treasury or Circle Office _____ as per list dated _____ 188						
Spoiled notes received from Treasurer or Sub-treasury						
Total .						
Issued to Treasurer of this Treasury.						
Issued to Sub-divisional Treasury, A—pore						
Spoiled notes returned to Circle Office						
Balance carried forward to next account.						
Total .						

Treasurer. *Officer in charge of Treasury.*

Form 16.

Account of Stock Notes with Treasurer, or in Sub-divisional Treasury, A—pore.

The _____ 188 .	Number of Notes of each denomination.				Total.	
	R12-8.	R25.	R50.	R100.	Number of Notes.	Value of Notes.
Balance brought over from last account						
Received						
Received in exchange for notes of higher denominations.						
Total .						
Sold to the public, as per credit in this day's Cash Account of the Treasury						
Issued in exchange for notes of lower denominations . . .						
Spoiled notes returned to double lock store						
Balance carried forward to next account						
Total .						

Treasurer. *Officer in charge of Treasury.*

Form 17.

Plus and Minus Memorandum of Stock Notes.

District of *Month of*

	R12-8.	R25.	R50.	R100.	Total pieces.	Total value.
1. Balance from last month . . .						
2. Stock Notes received from Circle Office						
3. Ditto ditto for exchange .						
~~4. Ditto ditto for renewal~~ .						
5. Ditto ditto for discharge, *vide* No. , dated						
Total (A) .						
6. Stock Notes sold during the month .						
7. Ditto issued in exchange .						
~~8. Ditto ditto in renewal~~ . .						
9. Spoiled Notes returned to Circle Office						
10. Balance, *viz.*:—						
Double Locks						
Treasurer						
Sub-Treasury A						
,, B						
,, C						
Total (B) .						

Certified that—

Entry 1 has been taken from, and agrees with, last month's return.
,, 2 has been taken from, and agrees with, Register 15.
,, 5 has been taken from the Register of Notes discharged, and agrees with the Cash Account.
,, 6 has been taken from the Register of Sales, and agrees with the Cash Account.
,, 9 has been taken from, and agrees with, Register 15.
,, 10 has been taken from, and agrees with, the Registers 15 and 16, respectively, for the last open day of the month.

Treasury Officer.

Form 18.

GOVERNMENT OF INDIA STOCK NOTES.

List of Stock Notes held in deposit on account of Revenue in the District Treasury.

Date of Receipt and name of Depositor.	Number of Notes.				Total Interest thereon.	On what account deposited.	When credited thereto.	Reference to case.	Date of return, and initials of Treasury Officer.
	R12-8.	R25.	R50.	R100.					
Carried forward .									

EXPLANATION OF DIFFERENCE.

Form 19.

Treasury, month of _____ *188*

HEAD OF SERVICE CHARGEABLE. } _____ DEPOSITS.	VOUCHER NO. _____ OF PAYMENTS. LIST OF

Original Number. } _____	Date of Deposit. } _____	Name of Depositor. } _____	Amount, Rupees. } _____

In this space a translation of the receipt form into the current vernacular should be given.

Received this _____ day of _____ 188 _____

the sum of Rupees _____

Annas _____ Pies _____

being the amount payable to _____

on account of the deposit described above.

Claimant's signature. } Stamp if required.

Examined and entered.

_____

Accountant, Treasury.

Passed for payment.

R _____

_____

Judge, Magistrate or Collector.

Approved for payment.

_____

Treasury Officer.

Form 20.

[To be printed on royal paper, so that the heading is on the left side of the open double page, and that the columns run continuously across pages 2 and 3, 4 and 5, &c.]

Extract Register of Receipts of *Deposits at the* *Treasury in the month of*

Date.	No. of each deposit.	From whom received.	Nature of each deposit	Amount of each deposit.	Details of Payments (*to be posted in the Accountant General's Office*). In the year of receipt. First quarter.	Amount.	Second quarter.	Amount.	Third quarter.	Amount.	Fourth quarter.	Amount.	In the following year. First quarter	Amount.	Second quarter.	Amount.	Third quarter	Amount.	Fourth quarter.	Amount.	Total repayments.	Balance of each deposit transferred to account particulars.
			Brought forward																			
					Apl.		July		Oct.		Jan.		Apl.		July		Oct.		Jan.			
					May		Aug		Nov.		Feb		May		Aug.		Nov.		Feb.			
					June		Sept.		Dec.		Mar.		June		Sept.		Dec.		Mar.			
		The name of the person *from* whom, not that of officer *through* whom, the deposit is received must be given.			Apl.		July		Oct.		Jan.		Apl.		July		Oct		Jan.			
					May		Aug.		Nov.		Feb		May		Aug.		Nov.		Feb.			
					June		Sept.		Dec.		Mar.		June		Sept.		Dec.		Mar.			
			Carried forward																			

Form 21.

[To be retained in Cantonment Fund Office.]

No. _____

Dated _____

Received from _____

_____

on account of _____

_____

R _____

[To be sent to Accountant General with cash account.]

No. _____ Dated _____

Received on account of _____

_____

(to be classified under the head _____

_____)

R _____

President, Cantonment Committee.

[To be given to the person from whom the money is received.]

No. _____ Dated _____

Received from _____

_____

on account of _____

_____

R _____

President, Cantonment Committee.

Form 22.

CANTONMENT FUND CHEQUE.

No. _____ *Dated* _____ 188 .

No. _____

Dated _____

To the Officer in charge of the Treasury at _____

To _____

Pay to _____

_____

₹ _____ *and charge to* _____

₹ _____

Cantonment Fund.

Under ₹

President, Cantonment Committee.

₹

Form 23.

Account of Receipts and Expenditure of the _____ *Cantonment Committee for the month of* _____ *188* .

Heads of Receipt.	Total. To end of last month.	Total. For current month.	Total. From 1st April to date.	Sanctioned Budget Estimate.
I.—Chowkidari Tax				
II.—Octroi Tax				
III.—Cattle Pounds				
IV.—Fines and Penalties				
V.—Sale of grass, fruits, trees, and wood, &c.				
VI.—Sale-proceeds of manure, litter, &c.				
VII.—Proceeds from cultivation of cantonment lands				
VIII.—Latrines and urinal fees				
IX.—Licenses for slaughter-houses, market, &c.				
X.—Grants-in aid				
XI.—Hackney carriage licenses				
XII.—Subscription for watering roads				
XIII.—Miscellaneous				
Total Receipts				
Cheques drawn on Treasury				
Opening balance in Cantonment Officer's hands	*		*	
Grand Total	*		*	

* No entry in this space.

Heads of Expenditure.	Total. To end of last month.	Total. For current month.	Total. From 1st April to date.	Sanctioned Budget Estimate.
1.—Cantonment Fund Office—				
Establishment				
Stationery				
Contingencies				
2.—Police—				
Establishment				
Contingencies				
3.—Conservancy—				
Establishment				
Contingencies				
4.—Lock Hospital—				
Establishment				
Contingencies				
5.—Vaccination and Dispensaries				
6.—Public gardens				
7.—Cemeteries				
8.—Road-watering				
9.—Public Works				
Construction of Buildings, Roads, &c.				
Maintenance and repair of Buildings, Roads, &c.				
10.—Miscellaneous				
Total Expenditure				
Payments into Treasury				
Cancelled cheques				
Closing balance in Cantonment Officer's hands	*	‡	*	
Grand Total	*		*	

* No entry. ‡ Closing balance of current month to be shown here.

President, Cantonment Committee.

Balance Account for the month of _____ *188* .

(To be printed on the last page of the monthly Cash Account, Form 23.)

1.—Balance in the Treasury at the beginning of the month . .
2.—Receipts during the month, as per entry "Payments into Treasuries" in monthly account . . . . . .
3.—Cheques outstanding at the end of the month, as per subjoined list

Number.	Date.	Amount.

TOTAL .

Deduct—

4.—Amount drawn by cheques during the month, as per receipt entry "Cheques drawn" in monthly account . . . . .
5.—Cheques outstanding at the end of previous month, as per list then sent . . .

TOTAL .

6.—Balance in the Treasury at the end of the month . . .

TOTAL .

Items 2, 3, and 4 checked and found correct.

Treasury Officer.

TREASURY,

The *of* _____ *188* .

Form 24.

Schedule of Payments of the _____ *Cantonment for the month of* _____ *188*

Number of voucher.	Number of cheque by which paid.	1.—Cantonment Fund Office.			2.—Police.			3.—Conservancy.			4.—Lock Hospital.			5.—Vaccination and Dispensaries			6.—Public Gardens			7.—Cemeteries.			8.—Road-watering			9.—Public Works.			10.—Miscellaneous						Total.		
		R	a.	p.	R	a.	p.	R	a	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a	p.	R	a.	p.	R	a.	p	R	a.	p.	R	a.	p	R	a.	p.

Form 25.

Schedule of Receipts of the _____ *Cantonment for the month of* _____ 188 .

Number of counterfoil receipt.	I.—Chowkidari Tax.			II.—Octroi Tax.			III.—Cattle-pounds.			IV.—Fines and penalties.			V.—Sale of grass, fruit, trees and wood, &c.			VI.—Sale proceeds of manure, litter, &c.			VII.—Proceeds from cultivation of cantonment lands.			VIII.—Latrine and urinal fees.			IX.—Licenses for slaughter-houses, markets, &c.			X.—Grants-in-aid.			XI.—Hackney carriage licenses.			XII.—Subscription for watering roads.			XIII.—Miscellaneous.						Total.		
	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.				R	a.	p.

Form 26.

Register of Payment of Interest on Promissory Notes.

Date.	No. of voucher.	No. of Note.	Name of Payee.	Amount of Interest Paid.						
				4 per cent. Sicca, 1832-33.	4 per cent., 1835-36.	4 per cent., 1842-43.	4 per cent., 1854-55.	4 per cent., 1865.	4 per cent. Red., 1879.	Daily Total.

The headings in the second register are—

4½ per cent., 1870.
4½ per cent., 1878.
4½ per cent., 1879.
Three blank, for notes belonging to other Loans.

Form 27.

Dr. *Cash Book of* *Treasury* *Government of* 18 . Cr.

Date.	Reference number of Register.	Reference number of Item.	From whom received.	Particulars.	Amount. R	a.	p	Daily Total. R	a.	p.	Date.	Reference number of Register.	Reference number of Voucher.	To whom paid, &c.	Particulars.	Amount. R	a.	p.	Daily Total. R	a.	p.
			The form for the cash account will be the same as that of the receipt side of the cash book, the column for daily total being left blank for use in the Accountant General's Office, and headed "Head of Receipt" The form for the receipt registers of revenue heads is Form [illegible]											The form for "List of payments" will be the same as that of the charge side of the "cash book," the column for daily total being left blank for use in the Accountant General's Office, and headed "Head of Service." If any register be wanted for frequent payments, this form may be used if no other has been prescribed.							

Form 28.

(*Land Revenue*) Receipts.

_____ *Treasury for the month of* _____ *18* .

Date of Receipt.	Number of Chalan.	Date of Sub-treasury Returns.	Name of Treasury.	Detailed Head.												Daily Total of each Treasury.			Daily Total carried to Cash Book.		
18 .																					
1st May. . .	70 to 80*		Head . . .	7,000	0	0	1,072	0	0	4,000	0	0	...	...	...	12,072	0	0			
		April 27	A. pore . . .	1,000	0	0	3,000	0	0	...	...	...	...	...	...	4,000	0	0			
		„ 30	B. pore . . .	400	0	0	...	...	...	74	0	0	...	...	...	474	0	0			
																			16,546	0	0
2nd May . .	81 to 69*		Head . . .																		
			Total .																		

* These entries would be in detail, although here shown in lump sums.

Form 29.

Treasurer's Daily Balance Sheet.

DATE _____ 188 .

Balance brought forward from 18			
Received this day as per Treasurer's Cash Book			
Total R . .			
Expended this day as per Treasurer's Cash Book			
Balance R . .			

Particulars of Balance.

Specification.	Under joint keys of Treasury Officer and Treasurer.				In the hands of the Treasurer.	Total.
	Opening balance.	Taken out.	Placed under joint locks.	Closing balance.		
Government Currency Notes. @ R10,000						
,, 1,000						
,, 500						
,, 100						
,, 50						
,, 20						
,, 10						
,, 5						
Total R . .						
Government Currency Notes of other Circles . .						
Bank Post Bills						
Silver.						
Rupees						
Half-Rupees						
Quarter-Rupees						
Two-anna pieces						
Total R . .						
Copper.						
Double Pice						
Single ,, ...						
Half ,, ...						
Pie pieces						
Total R . .						
Uncurrent.						
Gold, Silver, Copper . The detail of kind, tale and value, must be given in the reserve— (1) every day for the amounts received that day; (2) on the last working day of each month.						
Total R . .						
Grand Total R .						

Name _____ *Treasurer.*

Agreed with the Accountant's daily balance sheet and balance in the hands of the Treasurer inspected.

_____ *Officer in charge of Treasury.*

Date of signature _____

1. No uncurrent coins to be left in charge of Treasurer.
2. No more small silver and copper to be so left than is required for current use.
3. The whole balance in sole charge of Treasurer is never to exceed his immediate current requirements.
4. This balance sheet is to be signed on the evening of the day itself to which it refers.

Form 30.

[Foolscap or Demy.]

Accountant's Daily Balance Sheet for 188

				R	a.	p.
Opening Balance as per last page						
Receipts as per cash book						
Total . .						
Disbursements as per cash book						
Closing Balance . .						
Total . .						
Deduct balances in Sub-Treasuries as follows :—						
Sub-Treasury, as per daily sheet of (*date*) . . .						
Ditto ditto of . . .						
Ditto ditto of . . .						
Ditto ditto of . . .						
Ditto ditto of . . .						
Ditto ditto of . . .						
Cash remittances within the district as per following detail :—						
From	To	Date of charge in Sub-Treasury sheet or Treasurer's cash book.				
Net Balance, being cash in District Treasury .						

(Signed)

Accountant.

Agreed with Treasurer's balance sheet.

Treasury Officer.

Form 31.

[Condensed by compression of column marked*; to be printed on ordinary foolscap taken lengthways.]

Register of permanent pay orders for pensions payalle at Treasury.

No. of P. P. O.	Name and caste of pensioner.*	Class of pension.	Monthly amount.	Date of		Height.	Residence.	Personal marks of pensioner.	Remarks.
				Govt. Order.	Birth.				

Form 32.

[To be printed on ordinary foolscap lengthways.]

BILL FOR PENSIONS CHARGEABLE TO (*major head*) PAID AT THE TREASURY

between *and* *188* .

We do hereby acknowledge to have received the amount set against our respective names as pensions due for the periods noted, under the order quoted in our respective permanent pay orders.

Payment.		No. of permanent pay order.	Name of pensioner.	Monthly amount.	Period of claim.	Amount paid.	Signature of payee, with stamp if payment exceed R20.
Date.	No.						

Form 33.

[To be printed on royal paper breadthways, and ruled across into separate spaces about ¾ inch deep.]

Register of Receipts of *Deposits in the month of* *at* *Treasury.*

Date of receipt.	No. of each deposit.	From whom received.	Nature of deposit.	Amount of each deposit.	Initial of T. O.	Daily total carried to each book.	Details of Repayments.												Total repayments.	Lapsed and credited to Government.
							Date.	Amount of each repayment.	Initials of T. O.	Date.	Amount of each repayment.	Initials of T. O.	Date.	Amount of each repayment.	Initials of T. O.	Date.	Amount of each repayment.	Initials of T. O.		

Form 34.

[To be printed on royal.]

Register of Repayments of Deposits at Treasury.

Details of Original Deposit.			Date of present repayment.	No. of repayment voucher.	To whom repaid.	Whether paid in cash or by transfer.	Amount repaid.	Initials of		Daily total carried to cash book.	Remarks.
Date of receipt.	No. as per register of receipts.	Amount or balance of deposit.						Accountant.	Treasury or disbursing officer.		

The same form will serve for the list of repayments submitted each month; the last four columns may be struck out by hand and the heading changed to "List of Repayments of Deposits at Treasury for the month of

Form 35.

[Full size; to be printed on foolscap.]

Treasury, Register of Personal Deposits on account of

Date.	No. of payment cheque.	Amount received.			Amount paid.			Balance after each transaction.			Treasury Officer's initials.

The columns could no doubt be more compressed, and so would leave space for a continuation of the account. In one province columns are added, showing the *name* of the remitter or payee, and the object of the transaction; these details are only for the convenience of the administrator of the account, and are open to objection in a mere banking pass book, but need not be objected to.

Form 36.

[To be printed on open foolscap, two pages.]

Register of Daily Receipts and Repayments of Personal Deposits at the Treasury in the month of .

Receipts.						Payments.					
Date.	Account No.				Daily Total to Cash Book.	Date.	Account No.				Daily Total to Cash Book.
1						1					
2						2					
3						3					
4						4					
5						5					
6						6					
7						7					
8						8					
9						9					
10						10					
11						11					
12						12					
13						13					
14						14					
15						15					
16						16					
17						17					
18						18					
19						19					
20						20					
21						21					
22						22					
23						23					
24						24					
25						25					
26						26					
27						27					
28						28					
29						29					
30						30					
31						31					
Total .						Total .					

A separate column on each side will be assigned to each account, wherein the daily gross receipt and gross charge will be entered from the personal ledger. Thus there will be but a single line in this register for the transactions of all personal ledger accounts each day, and its cross total will give the figures to pass into the cash book. A page of foolscap has probably breadth enough for nine such accounts; if there be more than one page can accommodate, either the two sides may be separated into different parts of the same volume, the same columns being carried across both pages, or more than one register may be opened, and the totals of the second, third, &c., carried into separate columns of the first.

Form 37.

[To be printed on ordinary foolscap.]

REGISTER OF ORDERS ON SUB-TREASURIES ISSUED AND ADJUSTED.

Personal Ledger Account with *Sub-Treasury.*

ORDERS ISSUED.												ORDERS PAID.			
Date.	No. of order.	Payee.	Value how received.	Initials.		Amount of each order.	Initials of Treasury Officer.	Daily total to register of personal deposits.	Payment at Sub-Treasury.		Date.	No. of order.	Amount of order.	Daily total to register of personal deposits.
				Account-ant.	Treasurer.				Date.	Amount.				

The column of "Payment at sub-treasuries" is provided under "Orders issued" in order to give space for marking off paid orders and ascertaining whether the total of the orders outstanding agrees with the balance on the books. The balance month by month (the difference between the sums of the two columns of daily totals) should be carried forward to the new month to the column of daily total under "Orders issued." Under "Orders paid," the entries will be made in the order in which the paid orders are received back from the sub-treasury without reference to the period of issue, and the total will be agreed with the total charge in the sub-treasury account; the payments will afterwards be marked off in the issue column from the original paid orders. The orders may be numbered in a general series for the whole district, but those on each sub-treasury must also be numbered in a separate annual series. The column "Value how received" is intended for marks denoting cash or transfer.

Form 38.

[To be printed on ordinary foolscap.]

Extract Register of Receipts and Payments of Personal Deposits at the Treasury in the month of

Accounts.	Opening balances.			Receipts of month.			Total credits.		No. of Voucher.	Payments.			Closing balances.		
Total															

Form 39.

PUNJAB.

No. _____

Date _____

Payee _____

Drawee _____

Rupees _____

Value recd. IN CASH.

Ditto BY TRANSFER.

PUNJAB.

No. _____ Rs

(SOLE) *Umballa,* _____ *188* (SOLE)

AT SIGHT PAY this SOLE *Bill of Exchange to the order of* _____

Rupees Rs.

for value received of

To

The Secretary & Treasurer,
Bank of Bengal,
Calcutta.

Head Clerk.

Under Rs.

In charge of Treasury.

Accountant.

Treasurer.

Form 40.

FIRST.

No. _____

Date _____

Payee _____

Drawee _____

RUPEES _____

OFFICE OF COMPTROLLER GENERAL.

No. _____ (FIRST)

Rs. _____ (FIRST)

CALCUTTA, _____ 188 .

AT SIGHT of this FIRST *of Exchange* (Second Unpaid) *pay to the order*

of _____

Rupees _____ Under Rs.

for value received.

To

The Officer in charge of the

Treasury at

Assistant Comptroller General.

SECOND.

No. _____

Date _____

Payee _____

Drawee _____

RUPEES _____

OFFICE OF COMPTROLLER GENERAL.

No. _____ (SECOND)

Rs. _____ (SECOND)

CALCUTTA, _____ 188 .

AT SIGHT of this SECOND *of Exchange* (First Unpaid) *pay to the order*

of _____

Rupees _____ Under Rs.

for value received.

To

The Officer in charge of the

Treasury at

Assistant Comptroller General,

REMITTANCE TRANSFER RECEIPT.

No. _____

Date _____

Payee _____

Drawee _____

Rupees _____

Value received IN CASH _____

Ditto BY TRANSFER _____

In case of transfer receipt granted for public purposes, the name and office of the remitter, the date of his application, the number it bears in the file, and the purpose of the application, should be stated below.

Form 41.

REMITTANCE TRANSFER RECEIPT.

No. _____ *Rs* _____

NOT NEGOTIABLE.

PUNJAB.

Office of _____ *date* _____ *188* .

Received from _____

the sum of Rupees

payable to (or to be transferred to the credit of)

To

The Officer in charge of the

Treasury at

Under Rs.

Officer in charge of Treasury.

Form 42.

[Condensed form.]

Register of Bills issued on _____ *Treasury,* _____ *Presidency / Province.*

Date.	NUMBERS.			Authority for issue. *	To whom granted and on what account.	To whom payable.	Amount of bill.	Amount of premium or discount.	Initials of Treasury Officer.	Remarks.
	Special or district.	PRINTED (OR GENERAL).								
		Supply Bill.	Transfer Receipt.							

* The letter of the Accountant General or a clause of the rules authorising issue of bill should be quoted in this column.

There is ample space for this form in the length of a half sheet of foolscap (about 13 inches), which should accordingly be used instead of book paper, the latter being four times as expensive. The good machine-made foolscap supplied by the Stationery Office is sufficiently good for the purpose. The register should be printed and bound before issue, the sheet being bound by the middle (as received from the Stationery Office), not by the edge.

Form 43.

[Full-size form.]

ADVICE LIST.

To

THE OFFICER IN CHARGE OF THE TREASURY

AT

SIR,

I beg to advise having to-day issued upon you the under-noted supply bills and remittance transfer receipts amounting to ₹*

_____ TREASURY,

The _____ *188* .

Officer in charge of Treasury.

NUMBERS.			To whom payable.	Amount.			Initials of Treasury Officer checking issue.	Date of last issue within the last 3 years.	Payment to be noted in this column.
Special.	PRINTED (OR GENERAL).								
	Supply Bills.	Transfer Receipts.							

Total to be entered in words.

Form 44.

[Condensed form.]

LOCAL BILLS ISSUED.

*List of** *Treasury of the* *Province during the month of* 188

on local Treasuries.

Date.	NUMBER.	Authority for issue.†	To whom granted.	To whom payable.	Treasury drawn upon.	Amount of each bill.	Daily total carried to each book.	Premium charged.	The columns to right of this space should be left blank for use in the Accountant General's Office.	Amount paid in month of issue.	Amount paid in first month after issue.	Amount paid in second month after issue.	Amount paid in third month after issue.	Amount paid in rest of quarter succeeding quarter of issue.	Balance at close of quarter next after quarter of issue.
	The general (or printed) number only should be entered in this column.														

* Here insert Supply Bills, or Remittance Transfer Receipts, as the case may be.

† Either a letter of Accountant General, or a rule and clause (not rule only) of Chapter 8; also, if the clause quoted be 3 (*a*) or 5 (*h*), the nature of the public purpose must be stated as shortly as possible.

Form 45.

[Condensed form.]

FOREIGN BILLS ISSUED.

*List of** *drawn upon Treasuries in other Provinces by the* *Treasury of*

the $\frac{\textit{Presidency}}{\textit{Province}}$ *of* *during the month of* *188* .

Date of Bill.	Number. †	Under what * authority issued. ‡	To whom granted.	To whom payable.	Treasury drawn upon.	Treasuries under the Government of																		Daily total carried to Cash Book.			Premium charged on issue of bills.			Remarks.
						India.			Central Provinces.			Burma.			Assam.			Bengal.			N.-W. Provinces and Oudh.			Punjab.			Madras.			Bombay.								

* Here insert Supply Bills, or Remittance Transfer Receipts (as the case may be).
† The printed or general number only must be given.
‡ See note under Form 44.

Form 46.

[Full-size form. This form should be printed on foolscap.]

Check Register of Bills payable drawn by *Treasury of the* *Presidency / Province.*

Date of Bill.	Number.			Amount of each Bill.	Date of payment.	Remarks.	Amount paid.
	Special (or District).	Printed (or General).					
		Supply Bills.	Transfer Receipts.				

When a bill is endorsed for payment at a sub-treasury, the date of such endorsement and the name of the sub-treasury should be entered in the column of Remarks.

Form 47.

[Full-size form.]

LOCAL BILLS PAID.

*Register of** *drawn by Treasuries in the Punjab on the Treasury of that Province and cashed from* *to*

Voucher number.	Date of payment.	Numbers.	Date of Bill.	Treasury drawn by.	Amount.			Daily total carried to Cash Book.		

* Here insert Supply Bills or Remittance Transfer Receipts, as the case may be.

Form 48.

[Condensed form.]

FOREIGN BILLS PAID.

Register of *drawn by Treasuries in other Presidencies on the* *Provinces*

Treasury, and cashed from *to* *188* .

Voucher number.	Date when paid.	Particulars of Bill.		By what Treasury drawn.	Chargeable to Government of									Daily total to Cash Book.	Remarks.
		Number.	Date.		India.	Central Provinces.	British Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.		

Form 49.

To

THE SECRETARY, _____ STATE RAILWAY PROVIDENT INSTITUTION,

_____

Dated _____ *the* _____ *188* .

SIR,

I have the honour to inform you that I have deposited the sum of R_____ in _____ the State Railway Provident Institution _____ as my security to Government, and that the same will not be payable to me until I shall produce to you the express written sanction of the _____ * under whom I may be serving for payment of the same. I have also agreed not to object to the payment by the Institution of this deposit to such _____ * upon his claiming it; and not to make any claim for interest after such _____ * shall have revoked the authority for the Institution to pay me the interest.

I have the honour to be,

SIR,

Your most obedient Servant,

(Signature of Depositor) _____

(Designation of ditto) _____

Form 50.

Depositor's No. _____ Institution No. _____

Name _____

_____

Occupation _____

Residence _____

_____ { Signature of Depositor.

Here insert designation of Government Officer.

State Railway Provident Institution.

Form 51.

STATE RAILWAY PROVIDENT INSTITUTION.

No. of Institution

Journal of Deposits received.

Date.	Depositor's		Amount of deposit in cash.	Amount of deposit by transfer.	Daily Total.
	Number.	Name.			

State Railway Provident Institution.

Form 52.

STATE RAILWAY PROVIDENT INSTITUTION.

No. of Institution

Journal of Deposits paid.

Date.	Depositor's		Amount withdrawn in cash.	Amount withdrawn by transfer.	Daily Total.	Interest paid (on *closed* accounts only).
	Number.	Name.				

Form 53.

Register of Government Promissory Notes held on account of Depositors.

Number of case.	Date of receipt or of purchase.	Number of account.	Name of person in whose favour the notes are held.	Rate of interest per cent	Amount of notes.	Number and date of acknowledgment by Comptroller General.	Initials of Secretary.	Date of return to holder or of sale.	Initials of Secretary.

Form 54.

Application for purchase of a Promissory Note through Provident Institution.

Provident Institution No.,— Date,—
Name,—
Name of Depositor,—
Profession,—
Whether investment is to be in 4 per cent. or $4\frac{1}{2}$ per cent.,—
Nominal amount of investment . . ₹
Premium at present market price, about . . . . . „
Add five per cent. . . . . „

Total, being amount appropriated out of Depositor's account for the investment . . . . . ₹

Whether the investment is to be kept in safe custody of the Comptroller General, or to be returned for delivery to applicant,—
If to be returned, at what treasury applicant wishes interest to be made payable,—

Signature of applicant——————————

"The five per cent. mentioned above is required as a margin, and especially to cover the charge for interest accrued upon the note up to date of purchase. The balance unexpended will be returned to credit of applicant."

Form 55.

Application for sale of a Promissory Note through Provident Institution.

Provident Institution No.,— Date,—
Name,—
Name of Depositor,—
Profession,—
Particulars of the Note to be sold,—

Signature of applicant——————————

Form 56.

(SPECIMEN OF DEPOSITOR'S LEDGER.)

No. *Provident Institution No.* *year 188 -8 .*

NAME.				RESIDENCE.				OCCUPATION.			
Date.	Deposit.	Withdrawal.	Balance after each transaction.	Principal or lowest balance of each month.	Interest on lowest balance.	Date.	Deposit.	Withdrawal.	Balance after each transaction.	Principal or lowest balance of each month.	Interest on lowest balance.
	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.		R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Balance from 188 -8 . .	112 8 0					Brought forward .	94 0 0	44 8 0	162 0 0	...	4 7 4
April, 2nd	9 0 0	...	121 8 0	121 8 0	0 6 0	February, 6th . . .	21 0 0	...	183 0 0	...	...
May, 4th	21 0 0	...	142 8 0	142 8 0	0 7 1	„ 10th . . .	...	180 0 0	3 0 0	...	...
June, 23rd	...	9 0 0	133 8 0	133 8 0	0 6 8	„ 15th . . .	6 0 0	...	9 0 0	3 0 0	0 0 1
July, 3rd	7 0 0	...	140 8 0	...	...	March, 6th. . . .	15 0 0	...	24 0 0	9 0 0	0 0 5
„ 5th	...	10 0 0	130 8 0	130 8 0	0 6 6						
August, 20th . . .	15 0 0	...	145 8 0	130 8 0	0 6 6	Total Deposits and Withdrawals	136 0 0	224 8 6			4 7 10
September, 7th . . .	...	9 0 0	136 8 0	...	...	Add opening balance . .	112 8 0				
„ 25th . . .	18 0 0	...	154 8 0	136 8 0	0 6 9	„ interest for the year .	4 7 10				
October	...	...	...	154 8 0	0 7 8						
November, 11th . . .	12 0 0	...	166 8 0	...	...	TOTAL .	252 15 10				
„ 17th . . .	...	9 0 0	157 8 0	154 8 0	0 7 8	Deduct Withdrawals . .	224 8 0				
December, 3rd . . .	12 0 0	...	169 8 0	169 8 0	0 8 5						
January, 6th . . .	...	7 8 0	162 0 0	162 0 0	0 8 1	Closing Balance . . .	28 7 10				
Carried forward . .	4 0 0	44 8 0	162 0 0	...	4 7 4						

No. of Institution _____

_____ STATE RAILWAY PROVIDENT INSTITUTION.

STATEMENT OF RECEIPTS.

Form 57. *Week ending* _____ *188* .

Date.	Depositor's Number.	Depositor's Name.	Amount received in cash. R	a.	p.	Amount received by transfer. R	a.	Daily Total. R	a.	p.	Remarks.

N.B.—The blanks at the top should always be filled up.

_____

Secretary.

STATEMENT OF WITHDRAWALS,

Institution No.————

————STATE RAILWAY PROVIDENT INSTITUTION.

Form 58.

Week ending————————*188* .

[NOTE.—When an account is closed, the whole amount paid, including interest, is to be entered in the column "Amount withdrawn," the interest (*for the current year only*) being at the same time entered separately in the column "Interest paid on closed accounts."]

Date.	Depositor's		Amount withdrawn in cash.			Amount paid by transfer.			Daily Total.			Interest paid on closed accounts.			Signature of Depositor.
		Name.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	
		TOTAL R													

N.B.—The blanks at the top should always be filled up.
More than one sheet of this Form should not be used in one day, unless the transactions are so numerous as to require more.

For use in Head Office.

Posted in Provincial Ledger by

" Depositor's Ledger by

Secretary.

Form 59.

_____ State Railway Provident Institution.

No. _____

No transactions this week

ending* _____ day the† _____ 188

_____
Secretary.

* Here enter day of the week.

† Here enter date and month.

Form 60.

No. of Institution

Annual Statement of Deposits' Balances, 188 -8 .

Depositor's		Balance on 1st April 18 .	Deposits during the year.	Interest allowed.	Total.	Withdrawn.	Balance on 31st March 18 .
No.	Name.						

Form 61.

MEMO.

*No.*_____ *Dated*_____ *188* .

Depositor's No._____

Ditto Name_____

_____

Principal R_____

transferred to the Institution at_____

_____

Current year's interest R_____

_____

_____188 .

Form 61.

No._____

FROM

THE SECRETARY TO THE_____STATE RAILWAY PROVIDENT INSTITUTION

AT_____

To

THE SECRETARY TO THE_____STATE RAILWAY PROVIDENT INSTITUTION

AT_____

_____*the*_____*188* .

SIR,

I have the honour to forward herewith a Remittance Transfer Receipt for R_____ being the amount of principal at credit of_____ Depositor No._____in the_____Institution at this station, whose account is transferred under Rule_____to the Provident Institution at_____

The sum of R_____is the current year's interest to the end of the month preceding the date of transfer, which should be entered in lump against the principal in the column "Interest on lowest balance."

A copy of the depositor's ledger account and his $\frac{\text{application}}{\text{signature}}$ are sent herewith.

I have the honour to be,

SIR,

Your most obedient Servant,

Secy. to the Provident Institution.

Form 62.

WHEREAS*

*Name.

depositor No. in the

Provident Institution at died on the

day of 188 , leaving therein the sum

of and Probate

of† Will, or Letters of Administration

of† effects or a Certificate under Act ~~XXVII of~~ VII of 1889.

1860, has not been produced to me within three months from the time

of† death, I do hereby certify, pursuant to Act V

of 1873, that‡ of§ the‖

of the said deceased depositor has on before me

proved† right to administer the effects of the said

deceased, and I hereby direct the said sum of

to be paid to** accordingly.¶

† His or her.
‡ Name.
§ Residence.
‖ Here state relation to the deceased.
¶ If security is given, here write—
*Security having been given by** for the due administration thereof.*
But if no security is taken, this blank will not be filled up.
** Him or her.

Dated this day of 188 .

Secretary,

Provident Institution.

Form 63.

WHEREAS (*name, residence, occupation*) depositor No. in the State Railway Provident Institution at is reported to have died on , and WHEREAS of setting forth that he has claimed Probate of the Will or Letters of Administration of the estate or Certificate under Act ~~XXVII of 1860~~ VII of 1889 (for facilitating the collection of debts on successions, &c.), has applied to me for a certificate under Section 8 of Act V of 1873 (The Government Savings Banks Act, 1873), I HEREBY certify that the amount of the deposit belonging to the estate of the said is

Dated this 188 .

Secretary or Manager,

State Railway Provident Institution.

Form 64.

PUBLIC WORKS DEPARTMENT.

LETTER OF CREDIT No.

Dated the *188*

To

THE COLLECTOR / DEPUTY COMMISSIONER OF

SIR,

I have the honour to request that you will cash the cheques drawn by the _____

_____

to the extent of Rupees _____

(This letter of credit has effect from the _____.)

I have the honour to be,

SIR,

Your obedient Servant,

Accountant General.

N.B.—This letter of credit may be used until the full amount has been drawn. If the last cheque presented before its exhaustion exceeds the undrawn balance, the excess will be charged against the next letter of credit.

Form 65.

Register of Payments made to Officers of the Public Works Department on Cheques against Letters of Credit from _____ to _____ 188 .

Date of payment.	Executive Engineer of				Executive Engineer of				Executive Engineer of				Executive Engineer of				Daily total carried to Cash Book.
	Cheque Book No.				Cheque Book No.				Cheque Book No.				Cheque Book No.				
	No. of cheque.	Amount.	Balance.	Initials of T. O.	No. of cheque.	Amount.	Balance.	Initials of T. O.	No, of cheque.	Amount.	Balance.	Initials of T. O.	No. of cheque.	Amount.	Balance.	Initials of T. O.	

Form 66.

PASS BOOK.

The *Treasury or the Bank of* *Division.* *in account current with A. B., Executive Engineer,*

CHEQUE BOOK No.

ADVISED 7TH MAY.

Dr. Cr.

1880.			Initials of Treasury Officer.	R	a.	p.	1880.			Initials of Treasury Officer.	R	a.	p.
May	1	To Balance		1,039	7	11	May .	6	By Cheque No. 1 . .		500	0	0
		„ Letter of credit for May .		25,000	0	0	„	8	„ Ditto „ 2 . .		140	0	0
							„	10	„ Ditto „ 4 . .		10,000	0	0
		Total .		26,039	7	11	„	18	„ Ditto „ 5 . .		450	0	0
									Total .		11,090	0	0
									By Balance .		14,949	7	11
June	1	„ Balance		14,949	7	11			Total .		26,039	7	11

N. B.—To be balanced *monthly* and signed in full after being balanced.

Form 67.

Schedule of Public Works Receipts during the month of

Day of receipt.	From whom received. (To be filled up only when not an officer of the P. W. D.)	On what account. (To be filled up only when not received from an officer of the P. W. D.)	On account of Executive Engineer of	On account of Executive Engineer of	On account of Executive Engineer of	On account of Executive Engineer of	Other Items.	Daily Total carried to Cash Book.	

Form 68.

——————GOVERNMENT.

MILITARY RECEIPTS——————ARMY.

List of Receipts on account of Military Services credited in accounts of Treasury for the month of 188 .

No of Chalan.	Date.	From whom received	Departmental Receipts from Disbursing Officers.	Receipts from other sources including Receipts from Ordnance and Medical Officers.		Daily Total carried to Cash Book.
				Description.	Amount.	

N.B.—"Departmental receipts" are amounts received from, or on the authority of, an Executive Commissariat Officer or Pay Master, or other military disbursing officer not belonging to the Ordnance or Medical Department—*Vide* Rules 1 and 2 of Chapter 25 of the Account Code.

Form 69.

——————GOVERNMENT.

MILITARY PAYMENTS——————ARMY.

List of Payments on account of Military Cheques and Transfer Receipts paid at the——————Treasury between the——————and the——————of——————188 .

Date of payment.	Consecutive No. of Voucher.	By whom drawn.	Cheques against Assignments.			Transfer Receipts.			Daily Total carried to Cash Book.
			No.	Date of cheque	Amount.	No.	Date of Transfer Receipts.	Amount	

Form 70.

_____ GOVERNMENT.

MILITARY PAYMENTS _____ ARMY.

List of Payments on account of Miscellaneous Military Service at the _____ *Treasury between the* _____ *and the* _____ *of* _____ *188* .

Date of payment.	Consecutive No. of Voucher.	To whom paid.	Emergent advances under station orders (See Civil Account Code, Chap. 25, Rule ~~14~~ 17).			Miscellaneous Payments (*e. g.*, Leave Allowances, Pensions, Military Expenditure by Civil Officers, &c.)				Daily Total carried to Cash Book.		
						Description.	Amount.					

Form 71.

Telegraph Form No. 20.

(Treasury officers are not to pay more than 250 Rupees on any certificate of this form.)

*No.*_____

IMPREST CERTIFICATE, *dated* _____ 188 .

I certify that the cash account of _____, for _____ 188 , has been checked by me; that its opening balance agrees with the closing balance of the previous account, and that its closing balance is correctly calculated.

I further certify that the Imprest at present allowed him is _____, and that his actual cash balance last reported to me is _____, leaving a deficiency of Rupees _____ _____, which sum I hereby authorise him to draw from the _____ Treasury.

R	a.	p.

(NOTE.—If the balance is more than the Imprest allowed, no certificate is to be granted. The Superintendent is responsible that he orders payment into Treasury of all unnecessary excess.)

Superintendent of Telegraphs,

_____ *Division.*

Form 72.

Telegraph Form No. 22.

GOVERNMENT TELEGRAPH DEPARTMENT.

Certified that the Telegraph Master _____ is authorised to draw from the _____ Treasury the sum of _____ (R _____) on account of advances, as detailed below, to be made to _____ proceeding to _____

Superintendent, _____ *Division.*

Dated _____ *the* _____ *of* _____ *188* .

On account of salary for _____ R

On account of travelling expenses . . . . . .

Total

Form 73.

Telegraph Form No. 23.

GOVERNMENT TELEGRAPH DEPARTMENT.

Certified that the _____

_____

_____

is authorised to draw from the _____

Treasury the sum of Rupees (_____)

_____

_____

to enable him to refund deposits of _____

_____

_____

_____

_____

Examiner of Telegraph Accounts.

Dated Calcutta, the _____ *of* _____ *18*

Director General of Telegraphs in India.

Received from the Officer in charge of the Government Treasury at _____ the sum of Rupees (_____) on account of refund of deposits, as authorised in the accompanying Certificate, dated _____ 188 , by the Examiner of Telegraph Accounts and the Director General of Telegraphs in India.

Signature _____

Dated _____ *188* .

Form 74.

Telegraph Form No. 18.

No. _____, *dated* _____

FROM

THE SUPDT. OF TELEGRAPHS, _____ DIVISION,

To

THE OFFICER IN CHARGE OF GOVT. TREASURY

AT _____

SIR,

I have the honour to inform you that Mr. _____ has been ordered to take charge of the _____, and to request that no further payments may be made to his predecessor, Mr. _____, or on any documents bearing Mr. _____'s signature. The probable maximum amount of salary bills payable to Mr. _____ monthly will be Rupees _____

Superintendent of Telegraphs.

Form 75.

Telegraph Form No. 13.

To

THE OFFICER IN CHARGE OF THE TREASURY

AT _____

SIR,

This letter of credit is granted on the Treasury at _____ _____ in favour of _____ for R _____. It will remain in force till 31st March next.

I have, &c.,

Accountant General.

Copy forwa rdedto _____ for information.

Accountant General.

Form 76.

Telegraph Form No. 17.

GOVERNMENT TELEGRAPH DEPARTMENT.

Advice No. _____, *dated* _____, *the* _____ *188* .

To the Officer in charge of the Treasury at _____

I hereby advise you that I have this day drawn the under-mentioned Cheque on your Treasury, payable out of the amount placed at my disposal in Letter of Credit No. _____, *dated* _____ *188* :—

No.	Amount.			In whose favour.
	R	a.	p.	

This advice must be sent to the Treasury by post as soon as possible after the Cheque is signed

Signature _____

GOVERNMENT TELEGRAPH DEPARTMENT.

Cheque No. _____, *dated* _____ *188* .

Rs. [redacted]

To the Officer in charge of the Treasury at

Pay to

or order R _____

, in part of Letter of Credit No. _____

dated _____ *188* *, and on account of*

This Cheque is current for three months only.

Signature _____

An advice of this Cheque will be sent to the Treasury by post, unless the Cheque be payable to the Officer who signs it. The Cheque should not be presented for payment before the advice has had time to reach the Treasury.

When requested by the payee, the word "bearer" may be substituted for "order" (on condition that the Cheque be, in such cases, made over by the Officer signing to the payee, without the intervention of a third person). The Cheque may be crossed for payment only through a Bank, if requested by the payee.

Form 77.

Invoice of _____ *box* _____ *of uncurrent coins despatched per (rail, steamer, or via* _____ *Treasury) under charge of an escort consisting of* _____, *commanded by* _____ *from* _____ *Treasury, accompanied by* _____ *Potdar named* _____

No. of boxes.	Mark or No. on each box.	Weight of each box.	Description of each kind of coin.	No. of coins of each kind in each box.	Rate at which received at treasury.	Value.			Total.			Remarks and references to orders, &c.
						R	a	p.	R	a	p.	

_____ } *The* _____ *188* .

_____ *Treasury Officer.*

Received from _____ box _____ said to contain treasure valued at Rupees _____ and consigned to _____

_____ } *The* *188* .

_____ *Commanding the Escort.*

Form 78.

[To be printed on 4to foolscap.]

STATEMENT OF SMALL SILVER AND COPPER COIN.*

Showing the actual results of 1880 and the probable requirements of 1881.

Particulars.	Small Silver (value).			Copper (value).			
	Half-Rupees.	Quarter-Rupees.	Eighth-Rupees.	Double-Pice.	Pice.	Half-Pice.	Pies.
Balance on 1st December 1879							
Received from other treasuries or deposits in 1880							
Total . . .							
Remitted to other treasuries or depôts in 1880							
Balance on 1st December 1880							
Total . . .							
Difference being *net* local . . . { Receipt . . . . / Issue							
Additional supply required for 1881							

_____ Treasury,

The 2nd December 1880.

_____

Collector.

Note that "in 1880" in this form means "between 1st December 1879 and 30th November 1880."

Form 79.

Statement of Currency Notes received into, and issued from, the Treasury during the quarter ending .

	Value received from.	Value issued to.
General Treasury, Bank of .	For the purposes of this statement, remittance of notes is considered to be received as soon as their first halves arrive.	For the purposes of this statement, notes are regarded as issued as soon as their first halves are despatched to another Treasury.
Other Treasuries or Currency Department .		
Public in payment of Government dues. { Home Notes .		
Public in payment of Government dues. { Foreign „ .		
Public for silver		
Ditto in exchange for Notes of other values .		
Total Transactions .		
Balances as per Cash Balance Report . .		
GRAND TOTAL .		

The opening balance should be shown under Receipts, the closing under Issues, in order that the equality of the grand totals may be made to prove the statement.

The value of notes *received* in exchange for notes will, of course, agree with the value so *issued*.

Form 80.

Daily Register of Currency Notes received into and issued from the Treasury.

Date.	General Treasury, Calcutta.		Other Treasuries.		Public in payment of Government Dues.				Public, for Silver.		Public in exchange for notes of other values.	
					Received from.		Issued to.					
	Received from.	Issued to.	Received from.	Issued to.	Home.	Foreign.	Home.	Foreign.	Received from.	Issued to.	Received from.	Issued to.

Form 81.

[To be printed on foolscap taken lengthways.].

CURRENCY CHEST BOOK.

Government Paper Currency _____ *Agency.*

Date, &c.	Currency Notes for Rupees									Silver Coin Value in					Total Value of Notes and Coin.	Initials of Officers holding keys of Chest.
	5	10	20	50	100	500	1,000	Total Notes.	Total value Notes.	Rupees.	8 Annas.	4 Annas.	2 Annas.	Total Value.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Balance of 188 Withdrawn . . . . Deposited																
Balance of 188 Withdrawn . . . . Deposited																
Balance of 188 Withdrawn . . . . Deposited																
Balance of 188 Withdrawn . . . . Deposited																
Balance . . .																

Form 82.

(Foolscap size.)

Invoice of Currency Notes, _____ *Circle, remitted from* _____ *to* _____. *Dated*

(The lines across the page to be drawn by hand.)

Value of Notes.	Series.		No.	Series.		No.	Series.		No.	Series.		No.	Series.		No.	Series.		No.
1,000	E	4	01236															
	M	2	16432															
500	F	5	67421															
100	D	2	73256	D	3	12645	D	3	26112	D	5	12935						
	,,	3	12472	,,	,,	73216	,,	5	72352									
	,,	3	14635	,,	,,	22542	,,	,,	55672									
50	P	41	87643	P	41	15634	P	9	11672									
	,,	,,	93877	,,	,,	17982	O	32	15941									
	,,	,,	65924	,,	9	18467												
20	P	37	00279	O	87	19763												
	,,	,,	12782	,,	,,	21864												
	,,	,,	17875	,,	,,	18378												
10	P	29	36478	O	95	01786												
	,,	,,	34942	,,	,,	10564												
5	P	49	12724	O	36	27683	O	36	17265									
	,,	,,	15936	,,	,,	19462												

ABSTRACT OF ABOVE.

					R
				Brought forward	5,600
2	Pieces,	value	1,000 each		2,000
1	,,	,,	500 ,,		500
10	,,	,,	100 ,,		1,000
8	,,	,,	50 ,,		400
6	,,	,,	20 ,,		120
4	,,	,,	10 ,,		40
5	,,	,,	5 ,,		25
				Carried forward	9,685

Form 83.

Budget Estimate of Expenditure to be provided for by payment-orders.

		R
Item on page	(name of item)	3,00,000
Item on page	(name of item)	2,50,000
	and so on	2,50,000
	TOTAL	8,00,000
	Add 20 per cent.	1,60,000
		9,60,000
Namely, for fixed charges		6,00,000
,, other ,,		3,60,000
		9,60,000

Form 84.

Memorandum of Telegraph Stamp transactions at _____ *Treasury during the month of* _____ 188 .

Denomination of Stamps.	(2) Opening balance.	Received in the month.						Issued in the month.						(9) Closing balance.	Remarks.
		(3) From Superintendent of Stamps.	(4) Transferred from other Treasuries.		(5) From Telegraph Officers.			(6) Stamps sold for cash.	(7) Transferred to other Treasuries.		(8) To Telegraph Officers without payment.				
			Name.	Value.	Name.	Value.			Name.	Value.	Office.	Value.			

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